

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1879.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1879.

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REPORT.

TREASURY DEPARTMENT,

Washington, D. C., December 1, 1879.

SIR: I have the honor to submit the following annual report:

The ordinary revenues, from all sources, for the fiscal year ended June 30, 1879, were—

From customs.....	\$137, 250, 047 70
From internal revenue.....	113, 561, 610 58
From sales of public lands.....	924, 781 06
From tax on circulation and deposits of national banks	6, 747, 500 32
From repayment of interest by Pacific Railway com- panies.....	2, 707, 201 03
From customs' fees, fines, penalties, &c.....	1, 100, 871 66
From fees—consular, letters-patent, and lands.....	2, 136, 051 79
From proceeds of sales of Government property....	181, 128 81
From premium on sales of coin.....	8, 104 38
From premium on loans.....	1, 496, 943 25
From profits on coinage, &c.....	2, 924, 938 67
From revenues of the District of Columbia.....	1, 741, 461 16
From miscellaneous sources.....	3, 046, 544 05
. Total ordinary receipts.....	<u>273, 827, 184 46</u>

The ordinary expenditures for the same period were—

For civil expenses.....	\$16, 439, 997 17
For foreign intercourse.....	1, 333, 836 13
For Indians.....	5, 206, 109 08
For pensions, including \$5,373,000 arrears of pensions.	35, 121, 482 39
For the military establishment, including river and harbor improvements and arsenals	40, 425, 660 73

For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	\$15,125,126 84
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue..	38,870,205 78
For expenditures on account of the District of Columbia.....	3,597,516 41
For interest on the public debt.....	105,327,949 00
For payment of Halifax award.....	5,500,000 00
Total ordinary expenditures.....	<u>266,947,883 53</u>
Leaving a surplus revenue of.....	<u><u>\$6,879,300 93</u></u>

Which was applied as follows:

To the redemption of United States notes, &c.....	\$31,617 50
To the redemption of fractional currency.....	705,158 66
To the redemption of six per cent. bonds for the sinking-fund.....	18,500 00
To increase of cash balance in the Treasury.....	<u>6,124,024 77</u>
	<u><u>6,879,300 93</u></u>

The amount due the sinking-fund for the year was \$36,955,604 63, leaving a deficiency on this account of \$30,076,303 70.

Compared with the previous fiscal year, the receipts for 1879 have increased \$16,711,159 70, in the following items: In customs revenue, \$7,079,367 50; in internal revenue, \$2,979,985 84; in premium on loans, \$1,496,943 25; in repayment of interest by Pacific Railroad companies, \$1,340,246 67; in profits on coinage, \$1,234,176 34; and in miscellaneous items, \$2,580,440 10. There was a decrease of \$647,853 94, as follows: In sales of public lands, \$154,962 31; in premium on sales of coin, \$308,997 92; in semi-annual tax on banks, \$115,552 64; and in proceeds of sales of Government property, \$68,341 07; making a net increase in the receipts from all sources for the year of \$16,063,305 76.

The expenditures show an increase over the previous year of \$32,223,731 26, as follows: In the War Department, \$8,271,512 88; in the Interior Department, \$8,561,292 11; (Indians, \$576,828 80, and pensions, \$7,984,463 31;) in the interest on the public debt, \$2,827,074 35; and in the civil and miscellaneous, \$12,563,851 92. There was a decrease of \$2,240,174 53 in the Navy Department; making a net increase in the expenditures of \$29,983,556 73.

FISCAL YEAR 1880.

For the present fiscal year the revenue, actual and estimated, will be as follows:

Receipts.	For the quarter ended September 30, 1879.	For the remaining three-quarters of the year.
	Actual.	Estimated.
From customs	\$44,083,497 93	\$107,916,502 07
From internal revenue	29,409,691 81	86,590,308 19
From sales of public lands	117,383 61	882,616 39
From tax on circulation and deposits of national banks	3,360,569 60	3,389,430 40
From repayment of interest by Pacific Railway companies	252,427 46	1,247,572 54
From customs' fees, fines, penalties, &c	239,579 26	860,420 74
From fees—consular, letters-patent, and lands	506,864 29	1,693,135 71
From proceeds of sales of Government property	55,965 33	144,034 67
From profits on coinage, &c	469,486 09	2,030,513 91
From revenues of the District of Columbia	238,864 06	1,461,135 94
From miscellaneous sources	1,109,334 17	1,940,665 83
Total receipts	79,843,663 61	208,156,336 39

The expenditures for the same period, actual and estimated, will be

Expenditures.	For the quarter ended September 30, 1879.	For the remaining three-quarters of the year.
	Actual.	Estimated.
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue	\$12,165,764 34	\$39,537,769 66
For Indians	2,048,748 02	3,451,251 98
For pensions—regular	10,892,742 06	20,480,257 94
For arrears of pensions	16,374,249 60	3,252,750 40
For military establishment, including fortifications, river and harbor improvements, and arsenals	12,104,897 38	31,017,692 62
For naval establishment, including vessels and machinery and improvements at navy-yards	4,196,569 59	11,303,430 41
For expenditures on account of the District of Columbia	1,163,728 65	2,132,737 35
For interest on the public debt	32,736,685 46	61,140,724 54
Total ordinary expenditures	91,683,385 10	172,316,614 90

Total receipts, actual and estimated \$288,000,000 00

Total expenditures, actual and estimated 264,000,000 00

Leaving a balance of 24,000,000 00

After applying the balance of the special deposit of United States notes held in the Treasury for the redemption of fractional currency, amounting to \$8,375,934, to the payment of arrears of pensions, as directed in section 3 of the act approved June 21, 1879, the increased revenue derived during the months of July, August, and September of the present fiscal year, was fully absorbed by current expenses, and the payment of \$16,374,249 60 arrears of pensions accruing under the act approved January 25, 1879. Notwithstanding these unusual demands the Department has been able to purchase and apply to the sinking-fund, out of the surplus revenues for the month of October, \$10,050,000 six per centum bonds of 1881, and \$676,050 five per centum bonds, act of March 3, 1864, the latter of which is the excess of redemptions of these bonds over issues of four per cents. under the refunding acts; and unless unexpected appropriations, available for expenditure within this year, are made by Congress, the surplus revenues, in addition to paying off the balance of arrears of pensions, will probably enable the Department to apply to the sinking-fund account, during the year, the sum of \$24,000,000.

FISCAL YEAR 1881.

The revenues of the fiscal year ending June 30, 1881, estimated upon existing laws, will be—

From customs	\$152, 000, 000 00
From internal revenue	116, 000, 000 00
From sales of public lands	1, 000, 000 00
From tax on circulation and deposits of national banks	6, 750, 000 00
From repayment of interest by Pacific Railway companies	1, 500, 000 00
From customs' fees, fines, penalties, &c	1, 100, 000 00
From fees—consular, letters-patent, and lands	2, 200, 000 00
From proceeds of sales of Government property	200, 000 00
From profits on coinage, &c	2, 500, 000 00
From miscellaneous sources	4, 750, 000 00
Total ordinary receipts	288, 000, 000 00

The estimates of expenditures for the same period, received from the several Executive Departments, are as follows:

Legislative	\$2, 954, 920 68
Executive	13, 500, 093 91
Judicial	399, 300 00

Foreign intercourse	\$1, 185, 135 00
Military establishment	29, 319, 794 78
Naval establishment.....	14, 509, 147 95
Indian affairs.....	4, 992, 845 86
Pensions	32, 404, 000 00
Public works:	
Treasury Department	3, 121, 150 00
War Department	7, 557, 034 42
Navy Department.....	375, 000 00
Interior Department	508, 635 32
Department of Agriculture	6, 650 00
Postal service	7, 711, 900 00
Miscellaneous.....	17, 801, 520 75
Permanent annual appropriations:	
Interest on the public debt.....	88, 877, 410 00
Sinking-fund	39, 828, 225 72
Refunding—customs, internal revenue, lands, &c.....	5, 778, 600 00
Collecting revenue from customs	5, 500, 000 00
Miscellaneous.....	1, 766, 000 00
Total estimated expenditures, including sink- ing-fund	278, 097, 364 39
Or, an estimated surplus of.....	\$9, 902, 635 61

Excluding the sinking fund, the estimated expenditures will be \$238,269,138 67, showing a surplus of \$49,730,861 33.

The estimates of revenue for the next fiscal year are based upon the assumption that the increased receipts during the past few months are abnormal, and mainly due to the filling up of wants created by recent depression rather than by the actual increase of trade. These wants being supplied, the revenues for next year probably will not be increased beyond the amount estimated. The estimated expenditures for the same period are based upon the requirements of existing law and the necessary appropriations for public works in course of construction. The estimated surplus of \$9,902,635 61 will probably be exhausted by additional appropriations.

Should Congress increase the appropriations beyond this limit, or repeal or reduce existing taxes, other sources of revenue must be provided. Should this course be determined upon, which, however, the Secretary does not recommend, he would suggest, as a means of

meeting the deficiency, the restoration of a moderate duty on tea and coffee, and the levying of an internal tax upon manufactures of opium, as hereinafter more fully stated.

SINKING-FUND.

The Secretary calls the attention of Congress, in this connection, to the acts of February 25, 1862, and July 14, 1870, requiring the purchase or payment of one per centum of the entire debt of the United States within each fiscal year after the first day of July, 1862, to be set apart as a sinking-fund, and the interest in like manner to be applied to the purchase or payment of the public debt, as the Secretary of the Treasury may, from time to time, direct. These acts are regarded as imposing upon the Secretary the duty of providing for the sinking-fund out of the surplus revenues of the Government. It has been impossible to comply with these requirements during the past few years owing to the loss of revenue consequent upon the general depression of business throughout the country; but, as the prospects for increased revenues enlarge with the renewed activity in all branches of industry, it seems proper at this time to urge the importance of meeting the obligations created by these acts. It is estimated that \$39,828,225 72 will be required for this purpose during the next year. Appreciating the necessity for united action in this direction, this Department will heartily co-operate with Congress in the most rigid economy in the public expenditures under its charge, and to that end the Secretary invites careful consideration of the estimates of expenditures submitted by the several Executive Departments. Any appropriations beyond those actually demanded by the necessities of the Government will only impair the ability of the Secretary to carry these laws into effect.

With a view to promote economy the Secretary ventures to suggest, for the consideration of the respective Houses, a permanent organization of an appropriation committee for each House, who shall have leave to sit during the recess, with power to send for persons and papers, and to examine all expenditures of the Government; that rules be adopted by the respective Houses limiting appropriation bills to items of appropriation and excluding legislative provisions; that all appropriations, except for the interest of the public debt, be limited to a period not exceeding two years, and that their expenditure be strictly confined to the period of time for which they are appropriated; and that all permanent and indefinite appropriations, made more than four years ago, except that for the public debt, be repealed.

RESUMPTION OF SPECIE PAYMENTS.

At the date of my last annual report, December 2, 1878, the preparation for the resumption of specie payments, provided for by the act approved January 14, 1875, had been substantially completed. On the first day of January, 1879, the day fixed for the resumption of specie payments, the reserve of coin, over and above all matured liabilities, was \$133,508,804 50.

Previous to that time, in view of resumption, United States notes and coin were freely received and paid in private business as equivalents. Actual resumption commenced at the time fixed by law, without any material demand for coin and without disturbance to public or private business. No distinction has been made since that time between coin and United States notes in the collection of duties or in the payment of the principal or interest of the public debt. The great body of coin indebtedness has been paid in United States notes at the request of creditors. The total amount of United States notes presented for redemption, from January 1 to November 1, 1879, was \$11,256,678. But little coin has been demanded on the coin liabilities of the Government during the same period though the amount accruing exceeded six hundred million dollars. Meantime coin was freely paid into the Treasury and gold bullion was deposited in the assay office and paid for in United States notes. The aggregate gold and silver coin and bullion in the Treasury increased, during that period, from \$167,558,734 19 to \$225,133,558 72, and the net balance available for resumption increased from \$133,508,804 50 to \$152,737,155 48.

In accordance with the position taken in the last annual report, United States notes have been received, since January 1, last, in payment of duties on imports.

To meet the local demand for coin, in places other than New York City, persons applying have been paid silver coin for United States notes, the coin being delivered to them on established express-lines free of expense; and for some time gold and silver coin has been freely paid out at the several sub-treasuries upon current obligations of the Government. There has been, however, but little demand for coin, and United States notes and the circulating-notes of national banks have been received and paid out at par with coin in all business transactions, public or private, in all parts of the country.

The specie standard, thus happily secured, has given an impetus to all kinds of business. Many industries, greatly depressed since the panic of 1873, have revived, while increased activity has been shown in all branches of production, trade, and commerce. Every preparation

for resumption was accompanied with increased business and confidence, and its consummation has been followed by a revival of productive industry unexampled in our previous history.

It is made the duty of this Department to maintain resumption, and for this purpose, in addition to the use of surplus revenue and the fund for resumption purposes, the Secretary is authorized to issue, sell, and dispose of, at not less than par in coin, either four, four and a half, or five per cent. bonds of the description set out in the refunding act, approved July 14, 1870. This act is based upon the idea that all the necessary expenditures of the Government appropriated for by Congress will be met by the current revenues, leaving the surplus revenues and the reserve-fund available for resumption. It is also provided by that act that the amount of United States notes to be redeemable on demand in coin shall be gradually reduced to the sum of \$300,000,000. The act approved May 31, 1878, increases the maximum of United States notes, upon which resumption is to be maintained, to the sum of \$346,681,016, the amount outstanding at the date of the passage of the act. It also provides as follows: "And when any of said notes may be redeemed or be received into the Treasury under any law from any source whatever and shall belong to the United States, they shall not be retired cancelled or destroyed but they shall be reissued and paid out again and kept in circulation."

This act must be construed in connection with the provision of the Constitution, that "no money shall be drawn from the Treasury but in consequence of appropriations made by law." The reserve-fund created by the resumption act could not, without further legislation, be applied to the payment of current appropriations. Nor is it to be presumed that Congress will omit to provide ample revenues to meet such appropriations. Therefore, under existing law, the notes received into the Treasury in exchange for coin will always be available for the purchase of or exchange for coin or bullion. Any United States notes in the Treasury may be exchanged for coin under the authority of section 3700, Revised Statutes. When notes cannot be used at par for that purpose they must necessarily remain in the Treasury. To avoid all uncertainty, it is respectfully recommended that by law the resumption-fund be specifically defined and set apart for the redemption of United States notes, and that the notes redeemed shall only be issued in exchange for or purchase of coin or bullion.

The great convenience and easy transportation of notes has thus far enabled the Treasury to exchange them for coin or bullion at all the centres of production of gold and silver in this country, and also to pay

for large sums of foreign coin at the assay office in New York without any material draft on the resumption-fund; and it is believed that this voluntary exchange will, in ordinary times, furnish the Treasury with all the coin necessary. It would be only in an emergency not easy to foresee, and not likely to arise, that the power to sell bonds for resumption purposes would be exercised, but it should be preserved to meet any extraordinary demand for the redemption of notes which might possibly occur.

The Secretary is, therefore, of opinion that the provisions of existing law are ample to enable the Department to maintain resumption even upon the present volume of United States notes. In view, however, of the large inflow of gold into the country and the high price of public securities, it would seem to be a favorable time to invest a portion of the sinking-fund in United States notes, to be retired and cancelled, and in this way gradually to reduce the maximum of such notes to the sum of \$300,000,000, the amount fixed by the resumption act.

The Secretary respectfully calls the attention of Congress to the question whether United States notes ought still to be a legal-tender in the payment of debts. The power of Congress to make them such was asserted by Congress during the war, and was upheld by the Supreme Court. The power to reissue them in time of peace, after they are once redeemed, is still contested in that court. Prior to 1862, only gold and silver were a legal-tender. Bullion was deposited by private individuals in the mints and coined in convenient forms and designs, indicating weight and fineness. Paper money is a promise to pay such coin. No Constitutional objection is raised against the issue of notes not bearing interest to be used as a part of the circulating medium. The chief objection to the emission of paper money by the Government grows out of the legal-tender clause, for without this the United States note would be measured by its convenience in use, its safety, and its prompt redemption. In war, and during a grave public exigency, other considerations may properly prevail; but it would seem that during peace, and, especially, during times of prosperity and surplus revenue, the promissory note of the United States ought to stand like any other promissory note. It should be current money only by being promptly redeemed in coin on demand. The note of the United States is now received for all public dues, it is carefully limited in amount, it is promptly redeemed on demand, and ample reserves in coin are provided to give confidence in and security for such redemption. With these conditions maintained the United States note will be readily received and paid on

all demands. While they are maintained, the legal-tender clause gives no additional credit or sanction to the notes, but tends to impair confidence and to create fears of over-issue. It would seem, therefore, that now and during the maintenance of resumption it is a useless and objectionable assertion of power, which Congress might now repeal on the ground of expediency alone. When it is considered that its constitutionality is seriously contested, and that from its nature it is subject to grave abuse, it would now appear to be wise to withdraw the exercise of such a power, leaving it in reserve to be again resorted to in such a period of war or grave emergency as existed in 1862. The Government derives an advantage in circulating its notes without interest, and the people prefer such notes to coin, as money, for their convenience in use and their certain redemption in coin on demand. This mutual advantage may be secured without the exercise of questionable power; nor need any inconvenience arise from the repeal of the legal-tender clause as to future contracts. Contracting parties may stipulate for either gold or silver coin or current money. In the absence of an express stipulation for coin the reasonable presumption would exist that the parties contemplated payment in current money, and such presumption might properly be declared by law and the contract enforced accordingly.

The Secretary, therefore, respectfully submits to Congress whether the legal-tender clause should not now be repealed as to all future contracts, and parties be left to stipulate the mode of payment. United States notes should still be receivable for all dues to the Government, they should be promptly redeemed on demand, and ample provision made to secure such redemption.

COINS AND COINAGE.

The operations of the mints and assay offices during the year, and their condition at the present time, are exhibited in the report of the Director of the Mint.

The report also contains recommendations for increasing the effectiveness of that branch of the service and furnishes information relative to the amount of specie in the country, and the production of the mines of the United States, and statistics, brought up to recent dates, of the currency of the principal countries of the world, of the rates of production of the precious metals, and of their consumption in coinage, and in the arts and manufactures.

The value of the gold coinage executed during the year

was	\$40, 986, 912 00
Of standard silver dollars.....	27, 227, 500 00
Of subsidiary silver coin.....	382 50
Of minor coin.....	97, 798 00
Total	<u>68, 312, 592 50</u>

Gold and silver were separated in the refineries of the mints and the assay office at New York in the amount of \$20,759,549 97 in gold; and \$10,687,526 97 in silver, a total of \$31,447,076 94, and fine and unparted bars were made in the amount of \$12,976,812 68 of gold, and \$9,045,802 11 of silver.

The mints and assay offices generally are in excellent condition, and their capacity is sufficient to meet the demand for coinage and bars.

The gold coinage since 1862, about which time it disappeared from circulation, has been principally in double-eagles, but during the last year over nine per cent. of the gold coins struck were in pieces of smaller denomination. The coinage of eagles and half-eagles will be continued until the demand for small gold coin is supplied.

The coinage of standard silver dollars has been kept fully up to the requirements of law, notwithstanding the difficulty experienced in procuring silver bullion for the mints at San Francisco and Carson, at market rates.

The amount of silver coin of less than a dollar provided for by law having been executed, the coinage of this money has been suspended.

The demand for minor coins, particularly for the one-cent piece, has been pressing.

The bullion production from the mines of the United States for the last year is estimated by the Director to be nearly eighty million dollars, the proportions of gold and silver being about equal. The year's total production is less than that of the preceding year, caused by a diminution in the yield of the mines of Nevada, which was not compensated by increased production in other places.

The Director estimates the coin in the country on October 31, 1879, at \$305,750,497 of gold, and \$121,456,355 of silver. The bullion in the mints and New York assay office at that date awaiting coinage amounted to \$49,931,035 of gold, and \$4,553,182 of silver, making the total amount of coin and bullion \$481,691,069.

The estimating of the specie in the country at any given time is always difficult; but this estimate appears to have been carefully prepared from coinage reports and statistics of recoinage, export, and import.

The amount of gold and silver annually used in the arts and manufactures forms no inconsiderable factor in estimating the production of the mines or the specie available for circulation, and an attempt has been made to arrive at the amounts so used from the records of the New York assay office, which furnishes the principal part of the metals consumed for these purposes, and from reports of the manufacturers. The general result, while incomplete in details, indicates that the total consumption for purposes other than coinage is in excess of estimates heretofore made.

In the last annual report, the Secretary stated:

"It would seem to be the best policy for the present to limit the aggregate issue of our silver dollars, based on the ratio of sixteen to one, to such sums as can clearly be maintained at par with gold, until the price of silver in the market shall assume a definite ratio to gold, when that ratio should be adopted and our coins made to conform to it; and the Secretary respectfully recommends that he be authorized to discontinue the coinage of the silver dollar when the amount outstanding shall exceed fifty million dollars."

He again respectfully calls the attention of Congress to the importance of further limiting the coinage of the silver dollar. The market value of the bullion in this coin has been during the past year from ten to sixteen per cent. less than the market value of the bullion in the gold dollar. The total amount of silver dollars coined to November 1, 1879, under the act of February 28, 1878, was \$45,206,200, of which \$13,002,842 was in circulation, and the remainder, \$32,203,358, in the Treasury at that time. No effort has been spared to put this coin in circulation. Owing to its limited coinage it has been kept at par; but its free coinage would soon reduce its current value to its bullion value, and thus establish a single silver standard. The inevitable result would be to exclude gold coin from circulation. It is impossible to ascertain what amount of silver coin, based upon the ratio of sixteen of silver to one of gold, can be maintained at par with gold, but it is manifest that this can only be done by the Government holding in its vaults the great body of the silver coin. It would seem that nothing would be gained by an unlimited coinage unless it is desirable to measure all values by the silver standard. The Secretary cannot too strongly urge the importance of adjusting the coinage ratio of the two metals by treaties with commercial nations, and, until this can be done, of limiting the coinage of the silver dollar to such a sum as, in the opinion of Congress, would enable the Department to readily maintain the standard dollars of gold and silver at par with each other.

REFUNDING.

On the 23d of November, 1878, to which date the refunding transactions were brought in the last annual report, there had been issued of four per cent. consols for refunding purposes \$144,770,900, and there remained at that time bonds redeemable as follows:

Authorizing act.	Rate of interest.	Amount.
March 3, 1865	6 per cent..	\$371, 424, 800
June 14, 1858	5 per cent..	260, 000
March 3, 1864, (10-40's)	5 per cent..	194, 566, 300
Total .....	.....	566, 251, 100

In that report the attention of Congress was called to the three-months' public notice required by law to be given to holders of bonds called for redemption, with the recommendation that the law be so modified that the notice be, at the discretion of the Secretary, not less than ten days nor more than three months. As no action was taken upon this recommendation, on January 1, 1879, the four per cent. loan was offered to the public without changing the period of the notice; and, in view of the practical effect of resumption, the Secretary offered to receive United States notes in payment for the bonds sold.

The bonds were rapidly sold in this country, and the resulting redemptions of five-twenties, many of which were held in Europe, rendered desirable the sale of the bonds in London sufficient to prevent the shipment of gold from this country. To attain this object a contract was made on the 21st day of January, 1879, with certain banks and bankers, under which they agreed to subscribe at once for \$10,000,000 of four per cent. bonds, with option of taking \$15,000,000 more by monthly subscriptions of \$5,000,000 during April, May, and June. On the part of the Government the bonds were to be delivered free of charge in London, at which place an agency was to be maintained during the continuance of the contract. Under this contract \$15,000,000 of bonds were taken.

In the meantime, under authority of the act of January 25, 1879, the Secretary offered to exchange four per cent. bonds for uncalled five-twenties. The amount of five-twenties so exchanged was \$806,000.

On March 4, notice was given that when the remaining five-twenties should be covered by subscriptions, the sale of four per cents for refunding the ten-forty bonds would probably be made upon less favorable terms to the purchaser. Owing partly to fears that the heavy pay-

ments falling due in April and May would create a disturbance in the money market, there was a falling off in the sales of bonds during the month of March. Measures were successfully taken by the Department to secure the adjustment of the accounts of purchasers of the bonds without embarrassment to the business interests of the country.

On the morning of April 4, the amount of outstanding five-twenties not covered by subscriptions to the four per cents. was \$59,565,700. Before the close of business on that day subscriptions were received sufficient to refund the remaining five-twenties, and in accordance with previous notice the offer of January 1 was rescinded. Additional subscriptions were received and rejected, amounting to \$60,919,800.

The refunding of the five-twenties having been accomplished—and no other six per cent. bonds being redeemable—on April 16, \$150,000,000 of the four per cent. bonds were offered at a premium of one-half of one per cent., the proceeds to be applied to the redemption of the five per cent. bonds issued under the act of March 3, 1864, known as ten-forties, reserving the residue, \$44,566,300, necessary for the redemption of the entire loan, for the conversion of refunding certificates offered at the same time. The four per cent. bonds were also offered in exchange for any outstanding uncalled ten-forty bonds.

On the following day subscriptions amounting to \$149,389,650 were received and accepted, and \$34,755,000 received and declined, and the offers of the four per cent. bonds were withdrawn. One subscription for \$40,000,000 of the certificates was also received and declined, the evident purpose of the law authorizing the issue of these certificates being to cause, as far as practicable, a distribution of the public debt among the people. Exchanges were also made in the amount of \$2,089,500.

On April 21, a call was made for the remainder of the ten-forty bonds, and on the 23d, a call was made for \$260,000, loan of 1858, thus completing the redemption of all outstanding redeemable bonds bearing interest at five per cent.

On March 12, 1879, independent-treasury officers were authorized to exchange the ten-dollar certificates, authorized by the act of February 26, 1879, at par for lawful money, and the Treasurer of the United States was authorized to issue them upon the certificate of any national bank designated for the purpose. To facilitate and distribute the sale of these certificates, national banks and public officers were invited to become depositaries for this purpose, as authorized and provided by sections 3639 and 5153, Revised Statutes of the United States.

Each certificate was prepared in the denomination of \$10, and bore

interest at the rate of four per cent. per annum from April 1, 1879, at which time the quarterly interest began on the four per cent. bonds, into which the certificates were convertible in sums of \$50, or its multiples. Any person subscribing could, at his option, have the certificates registered in his name on the books of the Department.

Immediately upon the advance by the Department of the price of the four per cent. bonds to one-half of one per cent. above par, the demand for these certificates greatly increased. Offers for them at a premium corresponding to the premium on the bonds into which they were convertible were received, but the act under which they were issued not only authorized but directed them to be issued in exchange for lawful money, thus apparently preventing the sale of them at a premium, and the offers were therefore declined.

To bring them within the reach of small investors, on and after April 18, their sale was restricted to independent-treasury officers and public officers bonded for that purpose, and to sums not exceeding \$100 at one time. Evasions of the intent of the law and instructions, however, with a view of immediate conversion of the certificates into bonds, soon became evident, and, on April 28, the officers selling the certificates were directed to refuse them when such evasion was manifest. At the same time commissions on the sales, if in large amounts, were greatly reduced, and the conversion of the certificates into bonds was postponed until July 1, 1879. The entire amount was, however, disposed of as rapidly as the certificates could be prepared, and before the close of the fiscal year.

In response to the invitation to become depositaries for sale of these certificates, five hundred and nine public officers and seventy-six national banks were designated for the purpose and engaged in the sales.

The certificates were sold as follows:

By public officers designated as depositaries.....	\$28, 569, 200
By national banks.....	1, 197, 670
By independent-treasury officers.....	10, 245, 880
In all.....	40, 012, 750

of which amount there had been converted into four per cent. bonds to the close of business October 31, 1879, \$37,203,350, leaving outstanding \$2,809,400.

Thus, since November 23, 1878, to which date the transactions were brought in the last annual report, there have been refunded \$370,848,750 six per cent. and \$193,890,250 five per cent. bonds of the United States,

into bonds bearing interest at four per cent., making an annual saving of interest hereafter of \$9,355,877 50.

The following table shows the transactions in refunding since March 1, 1877, and the annual saving of interest therefrom:

Title of loan.	Rate per ct.	Am't refunded.	Annual inter- est charge.
Loan of 1858	5	\$260,000	\$9,707,512 50
Ten-forties of 1864	5	193,890,250	
Five-twenties of 1865	6	100,436,050	39,071,742 00
Consols of 1865	6	202,663,100	
Consols of 1867	6	310,622,750	
Consols of 1868	6	37,473,800	
Total		845,345,950	48,779,254 50

In place of the above bonds there have been issued bonds bearing interest as follows:

Title of loan.	Rate per ct.	Amount issued.	Annual inter- est charge.
Funded loan of 1891	4½	\$135,000,000	\$6,075,000
Funded loan of 1907, including refunding certificates	4	710,345,950	28,413,838
Total		845,345,950	34,488,838

making a saving in the annual interest since March 1, 1877, of \$14,290,416 50.

These transactions have been accomplished without the loss of a dollar, and without appreciably disturbing the current business of the country. In a few days copies of the contracts, circulars, important correspondence, and accounts pertaining thereto, and also to resumption, will be laid before Congress.

The entire transactions in refunding since 1870 have been as follows:

Title of loan.	Rate per ct.	Am't refunded.	Annual inter- est charge.
Loan of 1858	5	\$14,217,000	\$10,405,262 50
Ten-forties of 1864	5	193,890,250	
Five-twenties of 1862	6	401,143,750	71,234,322 00
Five-twenties of March, 1864	6	1,327,100	
Five-twenties of June, 1864	6	59,185,450	
Five-twenties of 1865	6	160,144,500	
Consols of 1865	6	211,337,050	
Consols of 1867	6	316,423,800	
Consols of 1868	6	37,677,050	
Total		1,395,345,950	81,639,684 50

In place of the above bonds there have been issued bonds bearing interest as follows:

Title of loan.	Rate per ct.	Total issued.	Annual interest charge.
Funded loan of 1881.....	5	\$500,000,000	\$25,000,000
Funded loan of 1891.....	4½	135,000,000	8,325,000
Funded loan of 1907, including refunding certificates.....	4	710,345,950	28,413,838
Total.....		1,395,345,950	61,738,838

making an annual saving hereafter in the interest charge on account of refunding operations of \$19,900,846 50.

The following-described bonds will mature in 1880 and 1881:

Authorizing act.	Rate of interest.	Date of maturity.	Amount.
February 8, 1861.....	6	Dec. 31, 1880	\$18,415,000
July 17 and August 5, 1861.....	6	June 30, 1881	182,603,550
March 3, 1863.....	6	June 30, 1881	71,787,000
March 2, 1861.....	6	July 1, 1881	823,800
July 14, 1870, and January 20, 1871.....	5	May 1, 1881	508,440,350
Total.....			782,071,700

Of these bonds, the loan of February 8, 1861, maturing December 31, 1880, is payable upon the demand of the holders, and can probably be provided for from the surplus revenues.

Under the refunding acts of July 14, 1870, and January 20, 1871, bonds for refunding purposes were authorized in the amount of \$1,500,000,000. Of this amount there have been issued, as above stated, \$1,395,345,950, leaving available for future refunding operations \$104,654,050.

It is respectfully suggested that authority be given at the present session of Congress to issue, sell, and dispose of, at not less than par in coin, four per cent. bonds of the description set forth in the said act of July 14, 1870, and refunding certificates of the description set forth in the act of February 26, 1879, with like qualities, privileges, and exemptions, except as hereinafter stated, to the extent necessary to redeem the bonds falling due on or before July 1, 1881, above described, and to use the proceeds for that purpose.

It is hoped that the advancing credit of the country will enable the Secretary to sell such bonds and certificates at a premium, but it seems better to maintain the general conditions of the four per cent. bond rather

than to undertake to sell a bond at lower interest. The four per cent. consol is now universally known. The rate of interest is as low as will generally maintain the bond at par, and the premium will measure its advance above par at favorable periods. The certificates should bear the same rate and be sold on the same terms as the bonds. It is important that the authority granted should include the power to refund, from the passage of the act at the present session, and to prepay the excess of interest on the bond to be refunded prior to its maturity. The present is believed to be an exceptionally favorable time for such refunding.

THE NATIONAL BANKS.

The report of the Comptroller of the Currency gives complete statistics relative to the operations of the national banking system from its organization until the present time. The number of banks in operation on October 2 of the present year, the date of their last reports, was 2,048, and the aggregate capital, \$454,067,365; surplus, \$114,786,528; individual deposits, \$719,737,568; specie, including United States coin certificates, \$42,173,731 23; legal-tender notes, including United States certificates, \$95,973,446; loans, \$875,013,107. The total circulation outstanding on November 1 was \$337,181,418.

Among the subjects discussed in the report are the relations which have existed between the national banks and the Government in the resumption of specie payments, and in the funding of the public debt. In both of these important financial operations the co-operation of the national banks has been of essential service to the Government. The banks, in the aggregate, have constantly kept on hand, as reserves, nearly one-fourth of the entire amount of legal-tender notes outstanding, which, together with the coin, is much in excess of the amount of the reserves required by law. They have constantly held as security for their circulating-notes, and for Government deposits and other purposes, more than one-fifth of the interest-bearing debt of the United States. They have maintained their legal reserves in the Treasury for the redemption of their circulating-notes, and such redemption has been made without failure or delay at their expense. In this mode exchanges have been made between all parts of the country at the lowest possible rates.

The effect of the business depression prevalent from 1873, until the resumption of specie payments, upon the national banks, is shown in the losses which they have sustained and the dividends which many have been compelled to pass; also by the noticeable diminution, from year to year, in the aggregate surplus.

The aggregate capital and deposits of banks, other than national, is also given; and such other information, in reference to these banks, as could be obtained from the officers who have charge of the execution of the banking laws in the different States.

The very large taxes paid by national banks to the National, State, and municipal authorities, have been a great aid in relieving other property from the burden of taxation, and, in the aggregate, are more than the interest at four per cent. on their entire circulation. Thus the large amount of non-taxable United States bonds held by them became taxable, and these taxes are in effect paid for the franchise they enjoy of issuing circulating-notes.

The cost of liquidating the affairs of national banks which have been placed in the hands of receivers since the establishment of the system is, for the first time, given in the report, and will serve to correct the impression, which has to some extent prevailed, that too great a portion of the assets of such banks have been expended in the settlement of their affairs.

Tables are also given showing the loss to depositors and also other creditors through the insolvency of national banks; and these losses are compared with similar losses incurred by the creditors of insolvent banks other than national, and the comparison is exceedingly favorable to the national system.

The circulation of the banks which, since the passage of the act of January 14, 1875, has largely decreased, is now increasing in its aggregate amount, showing that the system responds promptly to the varying requirements of business.

The advantages of this system over any system of banks hitherto devised are that their circulating-notes are secured beyond peradventure of loss; they are of universal credit in the country wherever issued; they are more perfectly protected from counterfeiting; they equalize exchanges between distant parts of the country; they are promptly redeemed on demand at one common place; the banks are subject to a strict and vigilant surveillance by independent officers of the Government; their condition is frequently made known to the public; and they contribute a very large percentage of their profits in the way of taxes. A system of banking that, after an existence of sixteen years, through war and periods of great inflation and great depression, has produced such results, may fairly appeal for the confidence and support of Congress.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the United States Treasurer, nine assistant treasurers, five hundred and ten depositaries, and two hundred and twenty-two national-bank depositaries.

The receipts of the Government from all sources have amounted during the last year, as shown by warrants, to \$1,066,634,827 46, of which \$792,807,643 have been received from loans; \$137,250,047 70 from customs; \$113,561,610 58 from internal revenue; and \$23,015,526 18 from sales of land and from miscellaneous sources. These receipts were deposited as follows:

In independent-treasury offices.....	\$413, 363, 508 43
In national-bank depositories.....	653, 271, 319 03

These transactions have been conducted without loss, and it may be stated that all officers engaged in the collection or safe-keeping of the revenues of the Government have collected and held the moneys without loss until properly transferred or paid out, and that as far as accounts have been adjusted there appear to be no losses by defaults in disbursements, the trifling balances not adjusted being suspended mainly for information or investigation.

In this connection attention is invited to the suggestions of the First Comptroller of the Treasury, as set forth in his report, in regard to the importance of prescribing by law the frequency and manner in which the current accounts of the disbursing officers of the Departments should be subjected to investigation, the danger to the Treasury of issuing duplicate bonds in lieu of coupon bonds alleged to have been destroyed, and the importance of defining the word "claim" as used in section 3477, Revised Statutes of the United States, and to other suggestions of that officer.

REVENUE FROM CUSTOMS.

The disbursements for collecting the revenue from customs for expenses incurred within the following fiscal years, have been as follows:

In 1877.....	\$6, 304, 279 57
In 1878.....	5, 525, 787 32
In 1879.....	5, 485, 779 03

This shows a reduction for 1878 over 1877 of \$778,492 25, and a reduction for 1879 over 1878 of \$40,008 29, making a total saving for the two years of \$818,500 54.

A marked improvement has also occurred during the past year in the collection of the revenue from customs.

The revenue under the ad valorem system has fallen short of the amount which should have been collected upon a proper assessment of the real foreign-market value. This was due to a system of undervaluations in the entries at the custom-houses, especially upon goods consigned by foreign manufacturers to agents in the United States. Evidence of such undervaluations has been obtained in many cases, and upon this evidence the invoice prices have been advanced by the local appraisers, and from these advances appeals for reappraisement have been taken in a large number of cases.

The number of such reappraisements had at the port of New York for the years ending June 30, from 1875 to 1878, is as follows:

1875.....	167
1876.....	262
1877.....	207
1878.....	278
1879.....	556

The general appraiser at New York states that, according to the reappraisements demanded since the 30th of June last, the total number for the current fiscal year, at that port, will be likely to reach one thousand.

The action of the local appraisers has, however, been generally sustained on the reappraisements, but the embarrassments resulting therefrom show that some method should be adopted by which such questions may be better disposed of than is permitted by the laws now in force.

One method suggested is the adoption of specific duties in place of ad valorem. This change could, it is believed, be safely adopted with proper limitations in regard to kid gloves, piece-silk goods, piece velvets, and some other classes of goods which now pay an ad valorem duty, and which constitute the chief ground of dispute as to value between the Government and the importers.

Another plan would be to permit the Government, in case of an undervaluation, to take the goods at the invoice price, with a reasonable sum added for freight and other expenses and profit, and then cause sale of the goods to be made on Government account. By a treaty between France and Italy, made some years since, it was provided that goods ascertained by inspection to be undervalued to the extent of five per cent. might be seized and sold by the Government, the importer receiving his own valuation for the goods, together with a profit of five

per cent. A similar plan adopted in England had the effect of breaking up this system of undervaluation.

The Senate Committee on Finance recommended the adoption of a similar measure in its report on the bill which increased the duty on woollen goods, which became a law March 2, 1867; but it was not adopted by Congress. It contemplated that the Government might take the goods at the importer's valuation, with an addition thereto of ten per cent. for expenses and profit.

The Secretary is convinced that if the ad valorem system on the classes of goods named, as well as on some others, is continued, the adoption of a plan of this character will prove beneficial to the honest importer as well as to the interests of the Government.

The difficulties attendant upon the collection of duties on sugars under the Dutch-color standard, which were alluded to in the last report of this Department, continued during the past year. Sugar continued to be imported which had either been artificially colored by the addition of foreign substances, or which, by the process of manufacture, had been so radically changed as to produce sugars of the highest saccharine strength, while possessing the lowest grades of color prescribed by the Dutch standard.

It has been held by the courts that Congress, in imposing the duty upon sugars according to their color, meant the true color of the sugar which is developed by the ordinary process of manufacture, and which indicates the degree of perfection to which the process of clarification has been carried.

Acting upon this view, the Department issued instructions to its customs officers that where the degree of saccharine strength, as compared with the color, showed that the sugar had not been manufactured in the mode contemplated by law, duties should be collected according to the true color of the sugar; and, for the purpose of carrying out this view, definite relations were established between the color and the strength. These instructions have had the effect of repressing the importation of the objectionable classes of sugars before referred to, and of producing a more faithful collection of the duties upon sugars imported, according to the true intent and meaning of the law. Until the matter is settled, this Department will maintain the position it has heretofore assumed, of disregarding the apparent color of the sugar where the facts justify it, and assessing duties upon the true color of the sugar under the theory above stated.

By the adoption of new regulations at the port of New York, respecting the weighing of sugar, the difference between the invoice weight

and the actual weight, as returned by the Government weighers, has been reduced from $10\frac{7}{10}$ per cent. in 1877, to $4\frac{7}{10}$ per cent. in 1879, making a saving to the Government in duties of fully three million dollars.

Reference is made in another part of this report to circumstances under which it may become necessary to reimpose the duties upon tea and coffee, should additional revenue be required. Such revenue can better be derived from those sources than from any other. The duties formerly in force were specific, and therefore no troublesome questions of value intervened. The articles are bulky and hence cannot be easily smuggled, and the additional cost created by the duty would be so slight as scarcely to be felt by the people.

Some complaint has arisen in regard to the manner in which examinations of passengers' baggage have been made at the port of New York. The system of examinations necessary to carry out the law, has made the customs officers obnoxious to many people, but any system of examination sufficient to detect or prevent smuggling will be offensive to the parties concerned. It has been the aim of the officers of this Department to apply the law equally to all persons. The annoyances incidental to the system have been increased by the lack of facilities to make the examinations with proper dispatch. It is thought, however, that the latter cause of complaint will be removed upon the completion of the new barge office, already authorized by Congress. The duties collected on passengers' baggage at the port of New York, during the three years ended the 30th of June last, were as follows:

Year.	Duties collected.
1877	\$63,030 11
1878	86,760 64
1879	171,857 51

The law does not define any limit of quantity or value in regard to either household or personal effects of persons arriving in the United States, which may be admitted free of duty, and it is recommended that a limitation governing the free entry of these classes of articles may be established by Congress.

OPIMUM.

Large quantities of opium prepared for smoking are brought into the United States, and this article, being of small bulk and great value, is easily smuggled. A similar article is manufactured in the United

States from the crude opium, and in endeavoring to ascertain whether, in any given case, the article has been smuggled, it has been found difficult to determine whether it is of domestic or foreign manufacture.

The imported article now pays a duty of \$6 per pound. It is one that will bear a high rate of taxation, and it is recommended that an internal tax upon opium, prepared in the United States for smoking, of an amount equal to the duty upon the imported article, to be paid by stamps, be adopted. This would yield a considerable revenue, without repressing any enterprise which should receive encouragement at the hands of Congress. It is also recommended that provision be made for affixing customs-stamps to packages of imported opium prepared for smoking, in the manner now required in the case of imported cigars, and that opium prepared for smoking, imported into the United States or manufactured in the United States, found without proper stamps, be made liable to seizure and forfeiture.

RICE.

The total importations of rice during the last fiscal year amounted to 75,824,923 pounds. Of this quantity 59,430,871 pounds were imported into San Francisco, and about 55,000,000 pounds came from China. A large part was undoubtedly consumed by the Chinese on the Pacific coast, who are not citizens of the United States, and who have no intention of becoming such.

The article will bear a higher rate of duty than that now imposed by law without materially enhancing the cost of living to the general consumer.

INTERNAL REVENUE.

The receipts from the several sources of taxation under the internal-revenue laws for the fiscal year ending June 30, 1879, were as follows:

From spirits.....	\$52, 570, 284 69
From tobacco	40, 135, 002 65
From fermented liquors.....	10, 729, 320 08
From banks and bankers.....	3, 198, 883 59
From penalties, &c.....	279, 497 80
From adhesive stamps.....	6, 706, 384 06
From arrears of taxes under repealed laws	299, 094 00

Total	113, 918, 466 87
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The amount of collections shown by the foregoing table includes commissions on sales of stamps, paid in kind, as well as amounts collected in 1878, but not deposited till the last fiscal year. There thus arises an apparent variation between the amounts of collections given in the table and those shown by the covering-warrants of the Treasury.

The increase of the revenue from spirits during 1879 was \$2,149,468 89; the increase from tobacco for the same year was but \$42,247 98. The chief sources of internal revenue are spirits, tobacco, and fermented liquors, which yield this year an income of \$103,434,607 42, out of a total internal revenue of \$113,918,466 87. The very large proportion of the revenue derived from those sources is, of itself, an argument for the stability of the rates of taxation upon them. If the proportion were small, fluctuation in the rates of taxation would be of less consequence. The simple agitation of the question of the reduction of the tobacco-tax caused a temporary suspension of operations in the various manufactures of tobacco, and is estimated by the Commissioner of Internal Revenue to have caused a diminution in the receipts from tax on that article during the first half year of 1878, of nearly two millions of dollars. Besides reducing the income from the tax, the uncertainty arising from an anticipation of a change of rates, by suspending production, threw multitudes of work-people out of employment. The change of rates in the tax on tobacco and spirits, or the anticipation of such a change, tends at once to diminish the revenue, disorganize the industries relating to those commodities, and to derange trade. The demand for change of rates does not originate with the consumers, who pay the greater part of the tax, but chiefly with those who seek an enhancement of profit on the capital invested in the manufacture.

The falling off in the income from tobacco that may be anticipated from the last reduction in the rate of taxation (estimated as likely to amount to one-third of the tax collected in the last fiscal year) should be regarded as an admonition that, in the interest of the public revenue as well as of industry and commerce, no further change in the established rates of taxation should, for the present, be made.

COMMERCE AND NAVIGATION.

The total tonnage of vessels of the United States, as shown by the records of the Register's bureau, at the close of the fiscal year ended June 30, 1879, was 4,169,600 tons. Of this tonnage 1,491,533 tons represented 2,717 vessels registered for the foreign trade, and 2,678,067 tons represented 22,494 vessels enrolled and licensed and engaged in the coasting or domestic trade. There has been an increase of 94,350

tons employed in domestic trade, and a decrease of 137,514 tons employed in the foreign trade by sea, as compared with the tonnage of last year.

The vessels built during the year are classed as follows:

	Number.	Tonnage.
Sail-vessels	468	66,867
Steam-vessels	335	86,361
Canal-boats enrolled	36	4,069
Barges	293	35,733
	1,132	193,030

The vessels built in 1878 comprised 235,504 tons, being slightly in excess of the number built during the past year.

The total tonnage of vessels entered at the seaboard ports from foreign countries was 11,530,527 tons during the year ended June 30, 1878, and 13,768,137 tons during the last fiscal year, showing an increase of 2,237,610 tons, or about 19 per cent. The American tonnage entered exhibited an increase of only 40,306 tons, or 1 per cent., while the foreign showed an increase of 2,197,304 tons, or nearly 26 per cent. The tonnage in these cases is computed on the basis of the number of entries of vessels, and not on the number of vessels, and is restricted to the seaboard ports. Of the total amount of merchandise brought in at seaboard, lake, and river ports, during the last fiscal year, an amount of the value of \$143,599,353 was imported in American vessels, and \$310,499,599 in foreign; of the exports, a value of \$128,425,339 was shipped in American, and \$600,769,633 in foreign vessels. Of the combined imports and exports, 23 per cent. only of the total value was conveyed in American vessels.

In 1857, over 75 per cent. of the merchandise imported and exported was carried in vessels of the United States; at present, but 23 per cent., as stated, is carried in such vessels, though the total volume of the trade has risen from a value of nearly seven hundred, to nearly twelve hundred, millions of dollars.

It is neither to the advantage nor the honor of the country that so immense a proportion of its foreign carrying trade has passed to other nations.

The great decline in our tonnage, as is well known, was due to the war; and soon after its close it was proposed to facilitate the restoration to our merchant-marine of vessels that had been transferred to foreign flags. But the effort at restoration failed, and a special prohibition against the return of such vessels was embodied in the statutes.

It may well be questioned whether the severity of the existing statute might not properly be relaxed after the lapse of so long a time, during which the privilege of registry has been denied to this class of vessels, and since the grounds for denial have, in a measure, lost their original force. It has always been the policy of the law to restrict the privileges of American registry to vessels built in this country. The object was to further the ship-building and naval interests of the country; and this policy was so successful as to advance the United States to the second rank among nations as respects tonnage and the number of its ships. While wood was the article mainly used in the construction of ships, we had the advantage over foreign nations in the cost of material. Our ship-builders could not only supply vessels for domestic commerce, but could successfully compete in the carrying trade of the world. The use of iron in ship-building, in place of wood, is, however, steadily increasing, and in the cost of iron and in the price of labor other commercial nations have the advantage. It is a grave question of public policy whether the period has not arrived when the unlimited right of purchase, as under the English statutes, should be extended to vessels as well as to other commodities, and when admission to American registry upon the payment of duties should be allowed them upon importation. The recovery of our old position in the carrying trade will more than counterbalance any disadvantage likely to ensue from a modification of restrictions upon the right of purchase, while a moderate duty on ships imported will enable our ship-builders to compete successfully in the construction of iron vessels of the largest class. The proper policy to be pursued is difficult to determine, but the great importance of considering the subject is respectfully submitted to the attention of Congress.

EXPORTS AND IMPORTS.

The exports and imports of the United States during the last fiscal year, are as follows:

Exports of domestic merchandise.....	\$698, 340, 700
Exports of foreign merchandise.....	12, 098, 651
Total.....	<u>710, 439, 441</u>
Imports of merchandise.....	445, 777, 775
Excess of exports over imports.....	<u><u>264, 661, 666</u></u>

Compared with the previous year, the imports are greater by \$8,726,243, and the exports by \$15,573,675.

The annual average of the excess of such imports over exports for the ten years ended June 30, 1873, is \$104,706,922; but during the last four years there has been an excess of exports over imports as follows: In 1876, \$79,643,481; in 1877, \$151,152,094; in 1878, \$257,814,234; and in 1879, \$264,661,666.

The total gold value of exports of domestic merchandise from the United States has increased from \$275,166,697 in 1869, to \$698,340,790 in 1879, an increase of 154 per cent. With one or two unimportant exceptions, the United States stands alone among the commercial nations in having an excess of exports over imports of merchandise.

The increase in the values of our exports is derived mainly from breadstuffs, preserved meats, copper, live animals, agricultural implements, furs and fur-skins, distilled spirits, and refined sugar. Many other articles exhibit a large increase in the quantity exported, but a decrease in value owing to their lower prices. The articles which show the greatest increase in the quantities exported are wheat, flour, oats, corn, rye, copper, cotton, petroleum and other oils, provisions, (excepting beef and lard,) quicksilver, distilled spirits, starch, sugar, molasses, tallow, and leaf tobacco.

The value of the exports of breadstuffs from the United States during the last fiscal year, amounted to \$210,355,528, and constituted 30 per cent. of the total value of our exports of domestic merchandise. The value of breadstuffs exported during the year 1873, amounted to only \$98,743,151.

The almost unlimited capacity of the western and northwestern States for the production of cereals, in connection with the facilities for cheap transportation, has brought them into sharp competition with the older States and with foreign countries.

Many products of American manufacture, previously exported in small quantities, or not at all, now find profitable markets in foreign countries, and some of these products are now exported to countries from which, a few years ago, they were largely imported into the United States.

The importation of merchandise into the United States amounted to \$642,136,210, during the fiscal year ended June 30, 1873. It fell to \$437,051,523 in 1878, and increased to \$445,777,775 in 1879—an increase of \$8,726,252, or of two per cent. as compared with the preceding year. The importation of railroad-bars declined from 531,537 tons in 1872, to 2,611 tons in 1879. The production of railroad-bars in the United States during the year 1878, amounted to 788,112 tons.

The total amount of exports and imports of coin and bullion during the last fiscal year, was as follows:

Exports of coin and bullion.....	\$24, 997, 441
Imports of coin and bullion.....	20, 296, 000
Excess of exports over imports.....	<u>4, 701, 441</u>

During each year since 1861, the exports of specie have exceeded the imports of specie. The largest excess of such exports over imports was reached during the year 1864, when it amounted to \$92,280,929. Since the year 1875, the excess of exports of specie has rapidly declined, amounting during the year ended June 30, 1878, to only \$3,918,811, and during the fiscal year ended June 30, 1879, to only \$4,701,441.

A marked change has recently taken place in the movement of the precious metals. During the months of July, August, and September of the current fiscal year, the imports of coin and bullion exceeded the exports \$33,125,337, and from the 1st of October to the 15th of November the imports of coin and bullion at the port of New York exceeded the exports at that port \$26,381,584, indicating that from July 1 to November 15 the entire imports of coin and bullion exceeded the exports about sixty million dollars.

This marked change in the movement of coin and bullion was not unexpected. During the last four years the value of our exports of merchandise has exceeded the value of our imports of merchandise \$753,271,475. The excess of exports has heretofore been mainly met by the remittance to this country of American securities, but the time appears to have come when the balance of trade in our favor is to be adjusted by means of the precious metals.

INTERNAL COMMERCE.

The internal commerce of the country, as exhibited by the tonnage transported on railroads, has steadily increased in volume, even during the period of commercial depression of the last six years. This affords an illustration of the recuperative powers of the country, as the commodities transported on railroads are the products of agriculture, of mining, and of manufacturing industries. More than ninety per cent. of the internal commerce of the country is now carried on by means of railroad transportation, and the habits of the producing and commercial classes are becoming more and more conformed to its methods and necessities.

The facilities for direct trade afforded by arrangements entered into

between connecting railroads has greatly extended the trade limits of the seaports and of all interior points.

Similar combinations between railroads and ocean-steamer lines afford extensive privileges for direct foreign trade at all the important interior points of the country. The competition of rival lines for through-traffic has given rise to grave questions touching inter-State commerce. These questions relate chiefly to the matter of discriminations in rates. As purely national questions they demand a careful investigation under the authority of Congress.

CLAIMS.

The need of some legislation for the adjudication of claims which are now within the jurisdiction of this Department, has been called, in former reports, to the attention of Congress. Proper methods for investigating claims, such as are used in courts of justice, are not within the power of the Department. A tribunal which may require the best evidence which the nature of the case admits, the cross-examination of witnesses instead of *ex parte* statements, a public hearing, and a public record of proceedings, is essential for the proper adjustment of such claims.

Section 1063 of the Revised Statutes contains a provision for sending to the Court of Claims certain disputed cases arising in the Departments. A general provision of law by which all important disputed questions of law or fact might be remitted to that tribunal for trial, would greatly relieve the officers of this Department, and tend to promote the ends of justice. It may be assumed that the methods adopted by all courts of justice for ascertaining the truth, best subserve that purpose.

The importance of providing some limitation of time within which claims against the Government shall be prosecuted, or, for want of such prosecution, be forever barred, is again urged upon the attention of Congress.

It may be assumed that any claim in behalf of an individual who is in a situation to present it, will, if well founded, be presented for payment within six years from the time when the claimant's right first accrued. Such limitations form part of the codes of all civilized nations, and experience has shown that, as between individuals, less injustice is done by the conclusive presumption that claims, thus delayed beyond a reasonable time, are unfounded or have been adjusted, than by allowing them to be prosecuted after witnesses to the transaction have died or been lost sight of, and other evidence has been destroyed.

The presumption is much stronger in case of a claim against the Government than in one against an individual. The Government is always solvent, and can always be found, and it is difficult to suggest a reason why a valid claim against it should not be presented within the term of six years.

Under the present circumstances, it is impossible to administer equal justice to those who present old claims. The Comptrollers and Commissioner of Customs have by law the final determination of all claims coming within their jurisdiction, and while one of them, or the Auditor who first considers the claim, may reject it, because its prosecution has been for many years delayed, and he therefore believes it to be unfounded, another officer feels it his duty to examine it upon such evidence as may still exist, because Congress has not interposed a statute of limitation in bar of its allowance. The Third Auditor, in his report, has called special attention to the importance of some limitation of this character.

It is recommended, therefore, that it be provided by law that no claim pending in any of the Executive Departments shall be allowed unless presented for payment within six years after such claim first accrued, with the usual exception in favor of those disqualified by age, or otherwise, from presenting the claim within such time.

Legislation of a similar character in favor of those against whom the Government holds claims seems eminently proper. Cases of great hardship arise in which sureties upon bonds of a principal long since dead or insolvent are held liable to pay balances upon accounts, which might, by due diligence, have been enforced against the principal while he was alive or solvent, as the case might be.

A distinction is made in most codes as to the limitation of suits upon simple contracts and upon contracts under seal. It seems, however, but justice to provide that persons liable to the Government, even by contracts under seal, should be discharged from liability after the lapse of six years from the time when such liability has been ascertained and fixed.

As to claims accruing in the ordinary course of current business, the Department is well organized for their investigation, and a decision, made as final by the accounting officers, should be regarded as final in all tribunals; and it is believed that all propositions for the re-examination of claims thus adjudicated, either in the Court of Claims or elsewhere, are opposed to the true principles of legislation. It is submitted that the true end of legislation on the subject of claims is, to render their adjustment speedy and final, and to discourage the allowance of old demands, or the re-examination of those already settled.

SPECIAL TRIBUNAL IN NEW YORK FOR TRIAL OF REVENUE CASES.

In the report of this Department for the year 1877, the following paragraph occurs:

"Embarrassments attendant upon the collection of the revenue at the port of New York, alluded to in the report of my immediate predecessor, growing out of the large number of suits brought to recover alleged excess of duties, have not ceased, but a considerable number of such suits have been pressed to trial, with results in favor of the Government in the majority of cases. Owing to the multiplicity of such suits, a considerable delay necessarily occurs before they can be brought to trial; which delay is adverse to the interests both of the Government and the importers. It was then recommended that a special tribunal be created by law, for the trial of customs-revenue cases, at the port of New York."

The Secretary takes this occasion to state that the importance of this recommendation has been made more apparent by the experience of the last year than ever; and that it would be of much advantage both to the Government and to the importers if it could be adopted.

It is also recommended that, for the purpose of securing a greater uniformity in the collection of duties on imports at the various ports of the United States, the Secretary of the Treasury be authorized, in cases of variance between the appraised value or classification for duty of similar merchandise at two or more ports in the United States, to prescribe regulations under which the board of general appraisers, or a majority of them, shall decide upon the true dutiable value or classification of such imports.

The present force of general appraisers is limited to four, and these have been found inadequate to perform the necessary duties in the appraisal of imports. It is therefore recommended that authority be given for the appointment of three additional general appraisers.

DISTINCTIVE PAPER.

In the last annual report mention was made that proposals for a new paper for printing public securities had been invited. As a result, a paper has been adopted, having for its distinctive features a continuous silken thread and distributed silk fibre of different colors, both of which are incorporated with the pulp in the process of manufacture. As soon as the character of the paper had been determined upon, public advertisement was made for proposals for its manufacture, and the bid of Messrs. Crane & Co., of Dalton, Mass., being the lowest received, was accepted. Under the contract which has been made with that firm the Government pays, including the cost of fibre, 44 cents per pound for the distinctive paper, a reduction of

26 cents per pound as compared with the lowest price heretofore paid, and a saving in the ordinary use of this paper of about \$25,000 per annum; but, in case a larger amount of paper shall hereafter be needed for printing bonds, or for other purposes, the saving would be correspondingly greater.

It is believed that this new paper will protect the public against counterfeiting quite as well as that which has heretofore been in use, while for drafts and checks its use is much preferred. As soon as the supply of old paper is exhausted, which will be about the first of January next, all United States notes, national-bank notes, bonds, and checks of public disbursing officers, will be printed upon the new.

BUREAU OF ENGRAVING AND PRINTING.

The system adopted in the business of engraving and printing notes and securities of the Government has been closely adhered to, and as a result this bureau is upon a thorough business basis. During the past fiscal year an unprecedented amount of work has been executed, approximating ninety per cent. of increase over the year prior, while the increase in the aggregate expenditures has been but fifty-four per cent. It is gratifying to know that while this work was executed at reduced cost, the employes, under the operation of the plan of paying "by the piece," have been receiving better compensation. Those formerly paid \$1 50 a day have been able to earn from \$1 80 to \$1 90 a day of not exceeding six-hours' labor.

It is expected that this work will be removed from the Treasury-Department building to the new building in course of erection by the spring of 1880, when, with increased facilities, it can be consolidated and still more economically managed.

LIGHT-HOUSE ESTABLISHMENT.

The light-house establishment remains in a satisfactory condition. During the fiscal year it has put in operation thirteen new light-houses, seventy-five new river-lights, one new steam fog-signal and one hundred and twelve new buoys, of which last, three are automatic signal-buoys. It has discontinued six lights, which were no longer needed, and changed the characteristics of ten others, so that they will be more useful than heretofore to commerce and navigation.

The board has continued the work of changing the burners of the smaller lights in the several light-house districts, so as to substitute coal-oil for lard-oil as an illuminant, but it has not found it expedient to make the change in lights of the higher orders.

Experiments with the electric light have been continued with such results that the board has now asked for means to put the light to the practical test of a working exhibition in a light-house. The estimate for this purpose is commended to the attention of Congress.

The experiments, as to the penetration of sound through fog, made by the late Professor Henry, have been continued by his successor in the board, Professor Morton, with the results detailed in the appendix to the board's annual report.

COAST AND GEODETIC SURVEY.

The report of the Superintendent for the fiscal year shows the intimate bearing of this work on commerce, navigation, and many requirements in civil life. For river and harbor improvements, light-house service, marine constructions, and for engineering purposes generally, the records of the survey contain precise details pertaining to geographical positions, shore-line, tides and currents, distances and directions, heights and contour of ground, the hydrography of tidal waters, and the magnetic variation in all the States and Territories.

The results of the year include twenty-six hydrographic surveys; additional geodetic operations and topography in fifty-two sites of work; determinations of magnetic variation at forty widely-separated localities; longitude and latitude at others; and special observations on tides and sea-currents. For the mariner, the charts of the survey are marked with compass variations derived from observations directly useful to land-surveyors in the interior.

The survey, having mapped and developed the most important reaches of the Mississippi, is represented by a member in the "Mississippi River Commission" as organized under the act of Congress approved June 28, 1879, to consider expedients for the improvement of that river. All previous commissions of like importance have been constituted in the same way, and it has generally devolved on this branch of the public service to make the needful surveys. Economy in means has been thus secured by the employment of observers in readiness and acquainted with all the details required in connection with questions of improvement.

Geodetic work now in progress along the thirty-ninth parallel is well advanced to the eastward of the Sierra Nevada mountains.

In the course of the year the demand for charts has largely increased. At our seaports sales have more than doubled, and the volumes of the Coast Pilot and printed tide-tables are in steady request. With the annual reports appendices are given on subjects of special interest.

These are constantly called for by intelligent citizens, but the number of volumes printed has, for some years, barely sufficed for distribution to public departments and institutions of learning.

MARINE-HOSPITAL SERVICE.

The Surgeon-General of Marine-Hospital Service reports that 20,922 seamen received relief during the last fiscal year, of whom 11,499 were treated in hospital and 9,423 as dispensary or out-patients; being an increase of 2,699 in the number of patients over last year, and of 4,114 over any year previous to 1878. The amount of hospital-tax received and covered into the Treasury during the year was \$361,409 58, while the total expenditures were \$375,164 01; making a per capita cost of \$17 93, a reduction over 1878 of \$2 11. A continuous reduction has been effected in the cost per capita, from \$38 41 in 1870, when the service was reorganized, down to the present time.

On June 11, 1879, a circular was issued, offering to the owners of such American vessels as might desire them, proper facilities for the physical examination of sailors employed by them. The offer has been received with much favor, and the results already reached are such as to justify the recommendation that such examinations be made compulsory by law, so that no American vessel shall be allowed to proceed to sea until the crew shall have been examined and pronounced physically sound, and able to distinguish the color of signal-lights; and the employés in the cook's and steward's department of vessels carrying passengers, free from disease.

In previous reports to Congress, recommendations have been made by this Department that statutory provision be made for examinations for appointment and promotion in the medical corps of this service, and those recommendations are again renewed. While no person has received an appointment as assistant surgeon without a fair and thorough examination as to his professional qualifications, yet it is believed that such examination should rest on something more than departmental regulations.

No appropriation was made by Congress during the past year whereby active co-operation with local health authorities could be undertaken, and no work of this character has been accomplished except the publication of the "Bulletin of Public Health," forty-six weekly numbers of which have been published from the appropriation for printing for this Department. By the act of June 2, 1879, the duty of condensing and publishing the information received from revenue, consular, and marine-hospital officers and local health authorities was assigned to the National Board of Health.

The need of a marine hospital, for the care of sick and 'disabled seamen, at the port of New York, has long been recognized, and repeated recommendations have been made to Congress that one of the military hospitals at that port be transferred by law to this Department for such purposes. Within the last year, at the request of this Department, the Hon. Secretary of War has transferred Bedloe's Island, in the harbor of New York, for this purpose, subject to the provisions of the joint resolution, approved March 3, 1877, designating that island as a site for the colossal statue of liberty, and subject also to recall if actually needed for military purposes. The island was immediately occupied, and has been used for marine-hospital purposes since August 1, 1879.

PUBLIC BUILDINGS.

The Supervising Architect reports that, during the past year, work on the public buildings, under control of this Department, has progressed satisfactorily, and that in consequence of the low prices of labor and materials, which have ranged throughout the year, contracts for the various branches of work have been made at rates very advantageous to the Government.

Upon completion of the granite-work for several of the large buildings, reported as nearly finished, one of the largest items of expenditure in the construction of the public buildings will be removed, and it is recommended that liberal appropriations be made for prosecuting the work on such buildings during the ensuing fiscal year. The estimates submitted are believed to be sufficient for the diligent prosecution of the work.

Attention is particularly called to that portion of the report in which reference is made to the need of a building constructed expressly for the preservation of the records and files belonging to this Department. There is unquestionable need of such a structure, and it is recommended that early and ample provision be made therefor by Congress.

LIFE-SAVING SERVICE.

The results of the operations of this service during the past year, as shown by the report of the General Superintendent, are highly satisfactory.

The number of reported disasters to vessels during the past year, is two hundred and eighteen. This number is larger than that of any preceding year since the organization of the service, partly because the extension of the service has involved the inclusion of disasters

upon coasts thus brought within its purview, and partly because additional casualties have been caused by gales of exceptional violence.

There were on board these vessels two thousand one hundred and five persons. Of these two thousand and forty-seven were saved, and fifty-eight lost.

The number of shipwrecked persons cared for at the stations was three hundred and seventy-one, to whom one thousand and seventy-four days of succor were afforded.

The total value of property involved in these disasters was \$2,887,851, of which \$1,445,051 was saved, and \$1,442,800 lost.

Of the twenty-three new stations remaining to be built since last year, under the provision of law, seven have been finished and put in operation, and six (upon the Gulf coast) are approaching completion. The remaining ten will be erected as soon as possible. The existing stations upon the lakes have received additions and improvements, which render them much more serviceable.

The beneficial results of the act of June 18, 1878, appear in a marked improvement in the *personnel* of the service. The higher compensation accorded by the law to the keepers, and the general prestige also conferred upon the establishment, appear to have attracted to the stations a higher average of ability and character. The examinations show that of the whole number of keepers and crews, ten hundred and sixteen persons all told, it was found necessary, during the past year, to replace only seventeen by men better qualified.

This fostering legislation, whose general effect has been to enhance the service in public regard, as well as to increase its power for usefulness, has also largely turned the attention of the inventive talent of the country to the production of improved plans and devices for saving life. So many of these have been received that it has been found advisable, alike in justice to the inventors and the service, to organize two boards of experts for their examination, under the supervision of the General Superintendent. One of these boards has cognizance of wreck-ordnance and whatever pertains thereto, its members being proficient in the theory and practice of life-saving gunnery. The other board has charge of inventions relating to all other life-saving apparatus and appliances for use at life-saving stations.

REVENUE MARINE.

The following exhibit of the services performed by the vessels of the Revenue Marine during the fiscal year ended June 30, 1879, shows the

attainment of better results than have been achieved in any former year:

Aggregate number miles cruised.....	252, 112
Number of vessels boarded and examined.....	32, 853
Number of vessels seized or reported for violating the law..	3, 444
Number of vessels wrecked or in distress, assisted.....	210
Number of persons rescued from drowning.....	123

The estimated value of vessels assisted by revenue vessels, with their cargoes, was \$3,547,073 80. In addition to the foregoing, important assistance was rendered by the revenue vessels to many other branches of the public service.

The expenses of maintaining the service for the last fiscal year were \$844,527 25.

The cadet system for the Revenue Marine, provided by Congress in 1876, has produced satisfactory results. The selection of the cadets upon competitive examination secures young men of superior qualifications, while the plan of conducting all their instruction on shipboard especially fits them for the service in which they are to engage. In June last, six of these cadets, after serving the probationary term of two years as required by law, were advanced to the grade of third lieutenant.

It was stated in the last annual report that some of the older vessels of this service, which would soon need extensive repairs, were provided with machinery of old types, and were expensive in the consumption of fuel, and the suggestion was made that in the interest of economy they should be replaced with new vessels of improved design. It is recommended that appropriate legislation be had at this session of Congress, providing for at least two new steamers for service on the Atlantic and Gulf coasts.

The revenue-steamer "Rush" cruised from about May 1 to October 1 among the islands of the Aleutian Archipelago, to protect the seal-fisheries and sea-otter hunting-grounds, and for the general enforcement of law in Alaska. The commanding officer, under instructions from this Department, made careful observations during his cruise, upon the commerce of those waters, the numbers and condition of the population, the resources and natural history of the country, and the tides, currents, &c. The report of the cruise shows that the presence of a revenue-vessel in the waters named is necessary to stop illicit traffic in fire-arms and rum, and to prevent the extermination of the sea-otters and other animals which furnish sustenance to the natives. The report of the special agent in charge of the seal

islands also shows the necessity for the services of a revenue-cutter in Alaskan waters. The recommendation contained in the last annual report that provision be made for the construction of a vessel specially designed for that service, is renewed.

NATIONAL BOARD OF HEALTH.

Section 3 of the act of March 3, 1879, establishing a National Board of Health, provides that such board shall report to Congress, at its next session, a full statement of its transactions, together with a plan for a national public-health organization. By section 4 of the act of June 2, 1879, entitled "An act to prevent the introduction of contagious and infectious diseases into the United States," said board is required to make to the Secretary of the Treasury an annual report of its operations, for transmission to Congress, with such recommendations as he may deem important to the public interests. By section 8 of the same act, it is provided that the sum of \$500,000, or so much thereof as may be necessary, thereby appropriated, shall be disbursed under the direction of the Secretary of the Treasury, on estimates made by the National Board of Health, to be approved by him; and that said board shall, as often as quarterly, make a full statement of its operations and expenditures under said act to the Secretary of the Treasury, who shall report them to Congress.

While the Secretary has been disposed to meet the requisitions made by the board, in the liberal spirit which inspired the action of Congress in its establishment, the general provisions of law impose upon the accounting officers the responsibility of deciding whether or not the sums disbursed by the board are within the provisions of law making the appropriations.

The board has submitted to the Secretary its report for the quarter ended September 30, which is herewith transmitted. By this report, it appears that the expenditures under the act of March 3, 1879, which appropriated \$50,000, amount to \$18,896 41, leaving a balance of that appropriation of \$31,103 59. The expenditures under the act of June 2, 1879, amount to \$51,810 26, and the estimated amounts for the payment of September accounts to \$30,000, leaving a balance of the appropriation made by said act, available for future operations, of \$418,189 74.

By the act of April 18, 1879, the Secretary of the Treasury was authorized to contract for the purchase or construction of such steam-vessel and refrigerating-machinery, or to arrange with the Navy Department for the use of such vessel as might be recommended by the National Board of Health, to disinfect vessels arriving from ports sus-

pected of infection with yellow-fever or other contagious disease, and for that purpose the sum of \$200,000, or so much thereof as might be necessary, was appropriated.

The reasons why such a vessel has not been constructed fully appear in a letter from the Secretary of the Treasury of June 25, 1879, in answer to Senate resolution of June 23, 1879, to be found in Executive Document No. 33, Senate, Forty-sixth Congress.

No action has been taken in this Department with reference to the subject since said letter, with the accompanying documents, was transmitted to the Senate. The failure hitherto to enter upon the construction of the ship in question is the less to be regretted because, by the admission of all parties, it was too late, when the subject was presented to the Department for action, to complete the construction of the vessel and its machinery for effective use during the season when yellow-fever might be expected to prevail. The whole matter can now be considered by Congress with the deliberation which so important a matter deserves, and practically no time will be lost if the construction of such ship is promptly ordered.

STEAMBOAT INSPECTION.

During the past year 4,288 steam-vessels have been inspected, of an aggregate tonnage of 1,092,354.42 tons, and licenses have been issued to 15,212 officers, an increase over last year of 151 vessels, of 74,922.39 tons, and of 723 licensed officers.

The total receipts from the inspection of vessels and licensing of officers were \$270,405 57, and the total disbursements for salaries and travelling and other expenses were \$210,434 34, leaving a surplus of receipts over expenditures of \$59,971 23.

ALASKA.

The statement was made in the report of last year that the condition of affairs in Alaska demanded the establishment of some form of government competent to restrain disorder, and insure the safety of the inhabitants. Events since that time, have rendered it a matter of urgent necessity that some form of civil government for the Territory of Alaska be established by Congress. Last spring an outbreak seemed imminent between the whites and Indians at Sitka, and had such outbreak occurred, it would, no doubt, have resulted in great loss of life. The white inhabitants, however, foreseeing the danger, communicated with the commander of the British man-of-war "Osprey," then stationed at Esquimalt, and upon receipt of the communication

the vessel started at once for Sitka, arriving there on the first of March. The time for the outbreak had been fixed for the day following the arrival of that vessel, and her timely arrival prevented the calamity that would otherwise have followed. She remained there for sometime, and until relieved by a United States revenue-cutter, and it has been found necessary to keep a cutter in and around Sitka for much of the time since, to prevent the possibility of such an outbreak. At least three murders, however, have occurred during the past year in the neighborhood of Sitka, of Indians by Indians. The laws now in force require that the trial of such offences shall be had in the district courts of California, Oregon, or Washington Territory. This does not seem adequate to the occasion, involving as it does the transportation of the accused and witnesses a long distance, and a trial remote from the locality where the offence was committed.

A form of bill to establish a government for the Territory of Alaska has been prepared in this Department, and will be submitted to Congress, with proper explanations. It is recommended that earnest consideration be given to the measures therein suggested.

The reports from the Seal Islands show continued good health and prosperity among the inhabitants. The maximum number of one hundred thousand fur-seal skins allowed by law has been taken by the Alaska Commercial Company during the past season; and the taxes thereon, with the rental of \$55,000 for the islands, have been paid by said company to the Government, as they became due.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1879, were \$3,597,516 41. The revenues of the District deposited in the Treasury for same period were \$1,741,461 16.

Since July 1, 1878, at which date, under section 7 of the act of June 11, 1878, the offices of the commissioners of the sinking-fund of the District of Columbia were abolished and their duties and powers transferred to the Treasurer of the United States, the bonded debt of the District has been reduced in the sum of \$418,326 67, and the total annual interest charge thereon reduced \$30,154 11.

In view of the fact that a sinking-fund for the final redemption of the three-sixty-five loan of the District was provided at the last session of Congress by permanent annual appropriation, it is recommended that a permanent annual appropriation for interest upon that loan and for interest and sinking-fund for the old funded debt of the District, including the water-stock bonds, be made. The annual amount required

for this purpose is estimated at \$1,088,352 75, which will meet the interest on the entire bonded debt of the District, and provide for the redemption of the old bonded debt by the maturity of the three-sixty-five loan.

The existing provision of law requiring investment of the appropriation for the sinking-fund of the three-sixty-five loan in bonds of that loan seems to work to disadvantage, while District bonds bearing a higher rate of interest are from time to time maturing. Recommendation is therefore made that authority be given for the investment of any money appropriated for the sinking-funds in question in any bonds of the District of Columbia.

PUBLIC SERVICE.

The Secretary acknowledges his obligations to the several officers of bureaus and divisions of the Department for the ability, skill, and industry manifested by them in the discharge of their important and complicated duties. In this report he refers only to the leading operations of the Department, and those only in general terms; but refers for details to the statements and reports herewith transmitted.

The organization of the several bureaus is such, and the system of accounting so perfect, that the financial transactions of the Government during the past two years, aggregating \$3,354,345,040 53, have been adjusted without question, with the exception of a few small balances now in the process of collection, of which it is believed the Government will eventually lose less than \$13,000, or less than four mills on each \$1,000 of the amount involved.

JOHN SHERMAN,

Secretary.

Hon. SAMUEL J. RANDALL,

Speaker of the House of Representatives.

TABLES ACCOMPANYING THE REPORT.

1 F

REPORT OF THE SECRETARY OF THE TREASURY.

3

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1879.

CUSTOMS.		
Quarter ended September 30, 1878	\$38,868,268 10	
Quarter ended December 31, 1878	29,833,340 25	
Quarter ended March 31, 1879	34,508,909 25	
Quarter ended June 30, 1879	34,039,530 10	
		\$137,250,047 70
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1878	260,765 63	
Quarter ended December 31, 1878	311,959 67	
Quarter ended March 31, 1879	206,210 13	
Quarter ended June 30, 1879	145,845 63	
		924,781 06
INTERNAL REVENUE.		
Quarter ended September 30, 1878	28,572,144 46	
Quarter ended December 31, 1878	29,068,525 50	
Quarter ended March 31, 1879	22,923,186 30	
Quarter ended June 30, 1879	32,997,754 32	
		113,561,610 58
TAX ON CIRCULATION, DEPOSITS, ETC., OF NATIONAL BANKS.		
Quarter ended September 30, 1878	3,368,519 03	
Quarter ended December 31, 1878	6,936 26	
Quarter ended March 31, 1879	3,337,076 32	
Quarter ended June 30, 1879	34,968 71	
		6,747,503 32
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1878	397,737 10	
Quarter ended December 31, 1878	291,921 36	
Quarter ended March 31, 1879	126,541 98	
Quarter ended June 30, 1879	1,891,000 59	
		2,707,201 03
CUSTOMS, FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1878	244,833 93	
Quarter ended December 31, 1878	340,576 33	
Quarter ended March 31, 1879	253,275 80	
Quarter ended June 30, 1879	262,185 60	
		1,100,871 66
FEES, CONSULAR, LETTERS PATENT, AND LAND.		
Quarter ended September 30, 1878	508,890 76	
Quarter ended December 31, 1878	563,489 22	
Quarter ended March 31, 1879	485,794 48	
Quarter ended June 30, 1879	637,877 33	
		2,136,051 79
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1878	41,127 51	
Quarter ended December 31, 1878	28,513 81	
Quarter ended March 31, 1879	67,925 15	
Quarter ended June 30, 1879	43,562 34	
		181,128 81
PROFITS ON COINAGE.		
Quarter ended September 30, 1878	71,968 31	
Quarter ended December 31, 1878	902,659 67	
Quarter ended March 31, 1879	777,927 29	
Quarter ended June 30, 1879	1,172,383 40	
		2,924,938 67
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1878	313,275 42	
Quarter ended December 31, 1878	926,961 96	
Quarter ended March 31, 1879	171,570 47	
Quarter ended June 30, 1879	329,653 31	
		1,741,461 10
MISCELLANEOUS.		
Quarter ended September 30, 1878	752,193 18	
Quarter ended December 31, 1878	844,247 89	
Quarter ended March 31, 1879	578,892 61	
Quarter ended June 30, 1879	879,314 75	
		3,054,648 43
Total ordinary receipts, exclusive of loans and premium	272,330,241 21	
Premium on loans	1,496,943 25	
Excess of net receipts from loans over redemptions	93,361,833 84	
Total net receipts	367,189,018 30	
Balance in Treasury June 30, 1878	258,489,808 97	
Grand total	625,678,827 27	

TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1879.

CIVIL.		
Congress.....	\$5,232,621 71	
Executive.....	6,082,769 88	
Judiciary.....	3,697,898 87	
Government of Territories.....	205,816 08	
Subtreasuries.....	329,900 82	
Public land offices.....	509,150 17	
Inspection of steam-vessels.....	210,434 34	
Mint and assay-offices.....	171,405 30	
Total civil.....		\$16,439,997 17
FOREIGN INTERCOURSE.		
Diplomatic salaries.....	318,146 52	
Consular salaries.....	462,870 02	
Contingencies of consulates.....	119,681 51	
Relief and protection of American seamen.....	42,174 01	
Rescuing American seamen from shipwreck.....	3,106 55	
American and Spanish Claims Commission.....	8,741 00	
Contingent expenses foreign missions.....	84,390 19	
International Bi-Metallic Commission.....	37,067 99	
Tribunal of Arbitration at Geneva.....	1,000 00	
Prisons for American convicts.....	13,051 71	
International Exhibition at Paris.....	50,027 31	
International Bureau of Weights and Measures.....	13,123 81	
Expenses under the neutrality act.....	669 65	
International Penitentiary Congress at Stockholm.....	2,005 22	
Awards under convention between the United States and Peru.....	1,025 06	
Awards under convention between the United States and Mexico.....	150,397 35	
Contingent and miscellaneous.....	29,358 23	
Award to Great Britain by the Fisheries Commission.....	5,500,000 00	
Total foreign intercourse.....		6,833,836 13
MISCELLANEOUS.		
Mint Establishment.....	1,035,849 77	
Coast Survey.....	602,901 15	
Light-House Establishment.....	1,462,459 37	
Building and repairs of light-houses.....	876,975 22	
Refunding excess of deposits for unascertained duties.....	1,924,246 31	
Revenue-cutter service.....	844,527 25	
Building revenue cutters.....	5,697 22	
Life-saving service.....	501,965 62	
Custom-houses, court-houses, post-offices, &c.....	3,120,000 50	
Furniture, fuel, &c., for public buildings under Treasury Department.....	580,925 16	
Repairs and preservation of buildings under Treasury Department.....	183,478 49	
Collecting customs revenue.....	5,485,543 87	
Debenture and drawbacks under customs laws.....	4,931,133 23	
Marine-Hospital Establishment.....	374,950 50	
Compensation in lieu of moieties.....	42,109 51	
Assessing and collecting internal revenue.....	3,528,118 31	
Punishing violations of internal-revenue laws.....	97,496 64	
Internal-revenue stamps, papers, and dies.....	414,252 12	
Refunding duties erroneously or illegally collected.....	242,347 38	
Internal-revenue allowances and drawbacks.....	57,487 04	
Redemption of internal-revenue stamps.....	20,674 99	
Deficiencies of revenue of Post-Office Department.....	5,281,588 02	
Return of proceeds of captured and abandoned property.....	63,146 55	
Expenses of national loan, salaries.....	197,504 91	
Expenses refunding national debt.....	1,915,975 11	
Expenses national currency.....	130,769 16	
Suppressing counterfeiting and fraud.....	98,863 87	
Contingent expenses Independent Treasury.....	45,034 54	
Public buildings and grounds in Washington.....	345,380 78	
Annual repairs of the Capitol.....	68,500 00	
Improving and lighting Capitol grounds.....	112,249 69	
State, War, and Navy Departments building.....	975,100 00	
Columbian Institute for Deaf and Dumb.....	56,000 00	
Government Hospital for the Insane.....	186,500 00	
Charitable institutions in Washington.....	45,312 93	
Support and treatment of transient paupers.....	15,000 00	
Survey of public lands.....	415,885 26	
Repayment for lands erroneously sold.....	26,621 81	
Five per cent. funds, &c., to States.....	45,300 02	
Payments under relief acts.....	56,274 23	
Southern Claims Commission.....	42,029 97	
Reissuing of national currency.....	261,193 92	
Postage.....	334,084 22	
Expenses of District of Columbia.....	3,254,801 68	
Expenses of Bureau of Engraving and Printing.....	81,595 56	
Purchase and management of Louisville and Portland Canal.....	23,970 00	

TABLE B.—Statement of the net disbursements (by warrants), &c.—Continued.

Vaults, safes, and locks for public buildings.....	\$29,016 12	
Smithsonian Institution.....	68,560 00	
Indemnity for swamp lands.....	21,091 59	
International exhibition.....	3,390 10	
Department of Agriculture.....	123,979 33	
Propagation, &c., of food-fishes.....	69,815 00	
Collecting statistics relating to commerce.....	10,840 52	
Patent Office.....	101,765 59	
Geological survey of Territories.....	104,605 64	
Deposits by individuals for surveys of public lands.....	84,785 57	
Defending suits and claims for seizure of contraband and abandoned property.....	24,524 24	
Sinking-fund of Pacific railroads.....	328,078 21	
Completion of Washington Monument.....	50,983 07	
Education of the blind.....	250,000 00	
Purchase of relics of George Washington.....	12,000 00	
Purchase of Congressional Globe building.....	100,000 00	
Transportation of United States securities.....	36,300 08	
National Board of Health.....	35,961 50	
Redemption of District of Columbia securities.....	342,714 73	
Legal representatives of Joseph Henry.....	11,000 00	
Refunding taxes to Cumberland Valley Railroad Company.....	35,341 52	
Expenses of eighth and tenth census.....	4,036 46	
Statistical map and atlas of the United States.....	13,400 00	
Improvement of Yellowstone National Park.....	10,000 00	
Miscellaneous.....	128,722 04	
Total miscellaneous.....		\$42,467,722 19
INTERIOR DEPARTMENT.		
Indians.....	\$5,206,109 08	
Pensions (including \$5,373,000 arrearages of pensions).....	35,121,482 39	
Total Interior Department.....		40,327,591 47
MILITARY ESTABLISHMENT.		
Pay Department.....	12,164,797 23	
Commissary Department.....	1,962,844 98	
Quartermaster's Department.....	12,524,483 67	
Medical Department.....	388,653 60	
Ordnance Department.....	1,115,100 31	
Military Academy.....	81,658 50	
Improving rivers and harbors.....	8,241,212 44	
Survey of Territories west of the one hundredth meridian.....	56,000 00	
Contingencies.....	47,609 27	
Expenses of recruiting.....	66,177 19	
Signal Service.....	360,219 80	
Expenses of military convicts.....	13,174 19	
Reimbursing States for raising volunteers.....	198,889 36	
Publishing the official records of the rebellion.....	45,998 98	
Support of National Home for Disabled Volunteers.....	880,000 00	
Support of Soldiers' Home.....	109,853 56	
Horses and other property lost in service.....	112,693 25	
Payments under relief acts.....	56,534 47	
Claims for quartermasters' and commissary stores.....	279,998 18	
Construction of military posts.....	199,998 50	
Claims of loyal citizens.....	720,998 32	
Fortifications.....	290,529 75	
Miscellaneous.....	508,235 18	
Total military establishment.....		40,425,660 73
NAVAL ESTABLISHMENT.		
Pay and contingencies of the Navy.....	8,029,535 39	
Marine Corps.....	852,610 69	
Navigation.....	360,679 43	
Ordnance.....	267,265 70	
Equipment and Recruiting.....	946,617 94	
Yards and Docks.....	827,795 49	
Medicine and Surgery.....	141,066 83	
Provisions and Clothing.....	830,058 32	
Construction and Repair.....	1,997,229 29	
Steam-Engineering.....	1,037,907 28	
Miscellaneous.....	53,851 85	
	15,344,618 21	
Less excess of repayments.....	219,491 37	
Total Naval Establishment.....		15,125,126 84
Interest on the public debt.....		105,327,949 00
Total net ordinary expenditures.....		266,947,883 53
Balance in Treasury June 30, 1879.....		358,730,943 74
Total.....		625,678,827 27

TABLE C.—Statement of the issue and redemption of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1879.

Character of loans..	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Treasury notes 1857, act of December 23, 1857		\$100 00		\$100 00
Loan of 1858, act of June 14, 1858		220,000 00		220,000 00
Seven-thirties of 1861, act of July 17, 1861		200 00		200 00
Old demand notes, acts of July 17, and August 5, 1861, and July 12, 1862		827 50		827 50
Five-twenties of 1862, act of February 25, 1862		28,300 00		28,300 00
Legal-tender notes, acts of February 25, 1862, July 11, 1862, and January 7 and March 3, 1863	\$64,107,833 00	64,107,833 00		
Certificates of indebtedness, acts of March 1 and May 17, 1862, and March 3, 1863		1,000 00		1,000 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		705,158 66		705,158 66
One year notes of 1863, act of March 3, 1863		2,850 00		2,850 00
Two year notes of 1863, act of March 3, 1863		1,450 00		1,450 00
Coin certificates, act of March 3, 1863	12,317,400 00	41,270,700 00		28,953,300 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864		15,590 00		15,590 00
Ten-forties of 1864, act of March 3, 1864		56,141,150 00		56,141,150 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		9,600 00		9,600 00
Five-twenties of June 1864, act of June 30, 1864		26,500 00		26,500 00
Five-twenties of 1865, act of March 3, 1865		200,550 00		200,550 00
Consols of 1865, act of March 3, 1865		109,225,400 00		109,225,400 00
Consols of 1867, act of March 3, 1865		269,391,900 00		269,391,900 00
Consols of 1868, act of March 3, 1865		17,361,750 00		17,361,750 00
Certificates of deposit, act of June 8, 1872	89,340,000 00	105,725,000 00		16,385,000 00
Silver certificates, act of February 28, 1878	9,464,400 00	8,460,050 00	\$1,004,350 00	
Refunding certificates, act of February 26, 1879	39,398,110 00	26,549,900 00	12,848,210 00	
Funded loan of 1891, acts of July 14, 1870, July 20, 1871, and January 14, 1875	10,000,000 00		10,000,000 00	
Funded loan of 1907, acts of July 14, 1870, July 20, 1871, and January 14, 1875	568,179,900 00		568,179,900 00	
Total	792,807,643 00	699,445,809 16	592,032,460 00	498,670,626 16
Excess of issues			592,032,460 00	
Excess of redemptions			498,670,626 16	
Net excess of issues charged in receipts and expenditures			93,361,833 84	

REPORT OF THE SECRETARY OF THE TREASURY.

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TABLE D.—Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1879.

RECEIPTS.

Customs	\$44,083,497 93
Sales of public lands	117,383 61
Internal revenue	29,409,691 81
Tax on circulation, deposits, &c., of national banks	3,360,569 60
Repayment of interest by Pacific Railway Companies	252,427 46
Customs fees, fines, penalties, and forfeitures	239,579 26
Consular, letters-patent, homestead, and land fees	506,864 29
Proceeds of sales of government property	55,965 33
Profits on coinage	469,486 09
Miscellaneous	1,348,198 23
Total net ordinary receipts	79,843,663 61
Balance in Treasury June 30, 1879	358,730,943 74
Total	438,574,607 35

DISBURSEMENTS.

Customs	4,132,678 32
Internal revenue	981,682 54
Diplomatic service	314,335 22
Judiciary	560,003 10
Interior (civil)	1,154,687 39
Treasury proper	6,064,480 25
Quarterly salaries	121,626 17
Total civil and miscellaneous	13,329,492 99
Indians	2,048,748 02
Pensions (including \$16,374,249.60 arrears of pensions)	27,266,991 66
Military establishment	12,104,897 38
Naval establishment	4,196,569 59
Interest on public debt	32,736,685 46
Total net ordinary disbursements	91,683,385 10
Redemptions of the public debt	110,087,432 52
Balance in the Treasury September 30, 1879	236,803,789 73
Total	438,574,607 35

TABLE E.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1879, inclusive.

Year.	Amount.
Jan. 1, 1791	\$75,463,476 52
1792	77,227,924 66
1793	80,352,634 04
1794	78,427,404 77
1795	80,747,587 39
1796	83,762,172 07
1797	82,064,479 33
1798	79,228,529 12
1799	78,408,669 77
1800	82,976,294 35
1801	83,038,050 80
1802	80,712,632 25
1803	77,054,686 30
1804	86,427,120 88
1805	82,312,150 50
1806	75,723,270 66
1807	69,218,398 64
1808	65,196,317 97
1809	57,023,192 09
1810	53,173,217 52
1811	48,005,587 76
1812	45,209,737 90
1813	55,962,827 57
1814	81,487,846 24
1815	99,833,660 15
1816	127,334,933 74
1817	123,491,965 16
1818	103,466,633 83
1819	95,529,648 28
1820	91,015,566 15
1821	89,987,427 66
1822	93,546,676 98
1823	90,875,877 28
1824	90,269,777 77
1825	83,788,432 71
1826	81,054,059 99
1827	73,987,357 20
1828	67,475,043 87
1829	58,421,413 67
1830	48,565,406 50
1831	39,123,191 68
1832	24,322,235 18
1833	7,001,698 83
1834	4,760,082 08
1835	37,733 05
1836	37,513 05
1837	336,957 83
1838	3,308,124 07
1839	10,434,221 14
1840	3,573,343 82
1841	5,250,875 54
1842	13,594,480 73
1843	20,601,226 28
July 1, 1843	32,742,922 00
1844	23,461,652 50
1845	15,925,303 01
1846	15,550,202 97
1847	38,826,534 77
1848	47,044,362 23
1849	63,061,858 69
1850	63,452,773 55
1851	68,304,796 02
1852	66,199,341 71
1853	59,803,117 70
1854	42,242,222 42
1855	35,586,956 56
1856	31,972,537 90
1857	23,699,831 85
1858	44,911,881 03
1859	58,496,837 88
1860	64,842,287 88
1861	90,580,873 72
1862	524,176,412 13
1863	1,119,772,138 63
1864	1,815,784,370 57
1865	2,680,647,869 74
1866	2,773,236,173 69
1867	2,678,126,103 87
1868	2,611,687,851 19

TABLE E.—Statement of outstanding principal of the public debt, &c.—Continued.

Year.	Amount.
July 1, 1869.....	\$2,588,452,213 94
1870.....	2,480,672,427 81
1871.....	2,353,211,332 32
1872.....	2,253,251,328 78
1873.....	*2,234,482,993 20
1874.....	*2,251,690,468 43
1875.....	*2,232,284,531 95
1876.....	*2,180,395,067 15
1877.....	*2,205,301,392 10
1878.....	*2,256,205,892 53
1879.....	*2,349,567,482 04

*In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, amounting to \$31,730,000, in 1873; \$58,760,000, in 1874; \$58,415,000, in 1875; \$32,840,000, in 1876; \$54,960,000, in 1877; \$46,755,000, in 1878, and \$30,370,000 in 1879, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

Statement of the principal of the public debt, including accrued interest thereon, less cash in the Treasury, on the 1st day of July of each year, from July 1, 1869, to July 1, 1879, compiled from the published monthly debt-statements of those dates.

Years.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869.....	*\$2,597,722,983 37	\$47,447,310 79	\$156,167,813 58	\$2,489,002,480 58
1870.....	*2,601,675,127 83	50,607,556 52	265,924,084 61	2,386,358,599 74
1871.....	2,353,211,332 32	45,036,766 23	106,217,263 65	2,292,030,834 90
1872.....	2,253,251,328 78	41,705,813 27	103,470,798 43	2,191,486,343 62
1873.....	2,234,482,993 20	42,356,652 82	129,020,932 45	2,147,818,713 57
1874.....	2,251,690,468 43	38,339,087 47	147,541,314 74	2,143,088,241 16
1875.....	2,232,284,531 95	38,647,556 10	142,243,361 82	2,128,688,726 32
1876.....	2,180,395,067 15	38,514,004 54	119,409,726 70	2,099,499,344 99
1877.....	2,205,301,392 10	40,882,791 89	186,025,960 73	2,060,158,223 26
1878.....	2,256,205,892 53	36,404,551 37	256,823,612 08	2,035,786,831 82
1879.....	2,349,567,482 04	30,792,351 34	353,152,577 01	2,027,207,256 37

*It will be noticed that there is a difference in the amounts represented by these two statements as the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt-statements of those dates, the bonds purchased for the sinking-fund and paid for from money in the Treasury, were included as a part of the outstanding debt and were also treated in the cash as a cash item, or asset, for the reason that at that time there was no authority of law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the department and in the table of the debt in the annual report.

TABLE F.—Statement of the receipts of the United States from March 4, 1789, to June 30,

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473 09				\$10,478 10
1792	\$073,905 75	3,443,070 85	\$208,942 81			9,918 65
1793	783,444 51	4,255,306 50	337,705 70			21,410 88
1794	753,661 69	4,801,065 28	274,089 62			53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36			28,317 97
1796	516,442 61	6,507,987 94	475,289 60		\$4,836 13	1,169,415 98
1797	888,995 42	7,549,649 65	575,491 45		83,540 60	309,139 29
1798	1,021,899 04	7,106,061 93	644,357 95		11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44			86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,223 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,343 38	167,726 06	345,649 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 00	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,098 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,072,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,023 25	4,755 04	3,805 52	835,055 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,309 81
1815	1,727,848 63	7,282,942 22	4,078,059 07	2,162,673 41	1,287,958 23	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 35
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,834,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,559 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,788,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,845 26	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	9,701 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,557,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,893 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27		3,790,945 06	6,410,348 45
1839	30,891,196 94	23,137,924 81	2,553 32	755 22	7,861,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,682 25		3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36		1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,008 76	495 00		1,335,797 52	451,995 97
1843*	30,521,079 44	7,046,843 91	103 25		898,158 13	285,895 02
1844	39,186,284 74	26,183,570 94	1,777 34		2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12		2,077,022 30	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26		2,694,452 48	289,950 13
1847	38,261,959 65	23,747,804 66	375 00		2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 96	375 00		3,328,642 56	612,610 69
1849	29,410,612 45	28,346,738 82			1,688,959 55	685,379 13
1850	32,627,082 69	39,668,666 42			1,859,894 25	2,064,308 21
1851	35,871,753 31	49,017,507 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52			1,667,084 99	988,081 17
1854	50,261,901 09	64,224,100 27			8,470,798 39	1,105,352 74
1855	48,591,073 41	53,025,794 21			11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,220 80	63,875,905 05			3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 00	53,187,511 87			1,778,557 71	1,088,530 25
1861	32,979,530 78	49,552,125 64			870,658 54	1,023,515 31
1862	30,963,857 83	39,056,397 02		1,795,331 73	152,203 77	915,327 97
1863	40,965,304 87	69,059,642 99	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,310,152 40	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

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1879, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1791		\$4,409,951 19			\$361,391 34	\$4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,102,498 45	8,772,458 76	
1793	38,500 00	4,652,923 14			1,797,272 01	6,450,195 15	
1794	393,472 00	5,431,904 87			4,007,950 78	9,439,855 65	
1795	160,000 00	6,114,534 59	\$4,800 00		3,396,424 00	9,515,758 59	
1796	160,000 00	8,377,529 05	42,800 00		320,000 00	8,740,329 65	
1797	80,960 00	8,688,780 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,495 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	7,546,813 31			5,000,000 00	12,546,813 31	
1800	71,040 00	10,848,749 10			1,565,229 24	12,413,978 34	
1801	88,800 00	12,935,330 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,064,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,560,693 20				13,560,693 20	
1806		15,559,931 07				15,559,931 07	
1807		16,398,019 26				16,398,019 26	
1808		17,060,661 93				17,060,661 93	
1809		7,773,473 12				7,773,473 12	
1810		9,384,214 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,837,900 00	22,639,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,377,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 64	35,220,671 40	50,961,237 60	
1816		47,676,985 66	68,665 16	686 09	9,425,084 91	57,171,421 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,893,592 33	
1818	525,000 00	21,585,171 04	412 62		8,353 00	21,593,936 66	
1819	675,000 00	24,603,374 37			2,291 00	24,605,665 37	
1820	1,000,000 00	17,840,669 55		40,000 00	3,000,824 13	20,881,493 68	
1821	105,000 00	14,573,379 72			5,000,324 00	19,573,703 72	
1822	297,500 00	20,232,427 94				20,232,427 94	
1823	350,000 00	20,540,666 26				20,540,666 26	
1824	350,000 00	19,381,212 79			5,000,000 00	24,381,212 79	
1825	367,500 00	21,840,858 02			5,000,000 00	26,840,858 02	
1826	402,500 00	25,260,434 21				25,260,434 21	
1827	420,000 00	22,966,363 96				22,966,363 96	
1828	455,000 00	24,763,629 23				24,763,629 23	
1829	490,000 00	24,827,627 38				24,827,627 38	
1830	490,000 00	24,844,116 51				24,844,116 51	
1831	490,000 00	28,526,820 82				28,526,820 82	
1832	490,000 00	31,867,450 66				31,867,450 66	\$1,889 50
1833	474,985 00	33,948,426 25				33,948,426 25	
1834	234,349 50	21,791,935 55				21,791,935 55	
1835	506,480 82	35,430,087 10				35,430,087 10	
1836	292,674 67	50,826,796 08				50,826,796 08	
1837		24,954,153 04			2,992,989 15	27,947,142 19	63,288 35
1838		26,392,561 74			12,716,820 86	39,019,382 60	
1839		31,482,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 38	30,519,477 65	
1842		19,976,197 25			14,808,735 64	34,784,932 89	11,188 00
1843		8,231,001 26		71,700 83	12,479,708 36	20,782,410 45	
1844		29,320,707 78		666 60	1,877,181 35	31,198,555 73	
1845		29,970,105 80				29,970,105 80	28,251 90
1846		29,699,967 74				29,699,967 74	
1847		26,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,698,699 21		37,080 00	21,256,700 00	56,992,479 21	
1849		30,721,077 50		487,065 48	28,588,750 00	59,796,892 98	
1850		45,592,888 68		10,550 00	4,045,950 00	47,649,388 88	
1851		52,555,039 33		4,264 92	205,400 00	52,762,704 25	
1852		49,846,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	16,350 00	61,603,404 18	103,501 37
1854		73,800,341 40			2,001 67	73,802,343 07	
1855		65,350,574 68			800 00	65,351,374 68	
1856		74,056,699 24			200 00	74,056,899 24	
1857		68,965,312 57			3,900 00	68,969,212 57	
1858		46,655,365 96			23,717,300 00	70,372,665 96	
1859		52,777,107 92		709,357 72	23,287,500 00	81,773,965 64	15,408 34
1860		56,054,599 43		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,299 49		33,630 90	41,861,709 74	83,371,640 13	
1862		51,919,261 09		68,400 00	529,692,460 50	581,680,121 59	11,110 81
1863		112,094,945 51		602,345 44	776,682,361 57	889,379,652 52	6,001 01
1864		243,412,971 20		21,174,101 01	1,128,873,945 86	1,393,461,017 57	9,210 40
1865		322,031,158 19		11,683,446 89	1,472,224,740 85	1,805,939,345 93	6,095 11

uary 1, 1843, to June 30, 1843.

TABLE F.—Statement of the receipts of the United States from

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Publiclands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$685,031 03	\$29,636,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,620,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,646 68	22,093,541 21
1872	138,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,720,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,330 54	157,167,722 35	110,007,493 58	.....	1,413,640 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
1877	149,909,377 21	130,956,493 07	118,630,407 83	.....	976,253 68	30,437,487 42
1878	214,887,645 88	130,170,680 20	110,581,624 74	.....	1,079,743 37	15,614,728 09
1879	286,591,453 88	137,250,047 70	113,561,610 58	.....	924,781 06	20,585,697 49
.....	.....	4,252,441,361 80	2,548,083,606 85	27,648,725 73	204,547,812 81	301,449,835 01

* Amounts heretofore credited to the Treasurer as una

March 4, 1789, to June 30, 1879, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavall-able.
1866		\$519,949,564 38	.....	\$38,083,055 68	\$712,851,553 05	\$1,270,884,173 11	\$172,094 29
1867		462,846,679 92	.....	27,787,330 35	640,426,910 20	1,131,060,920 50	721,827 93
							2,675,918 10
1868		376,434,453 82	.....	20,203,629 50	625,111,433 20	1,030,749,516 52	.....
1869		357,188,256 09	.....	13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
1870		395,959,833 87	.....	15,295,643 76	285,474,496 00	696,729,973 63	.....
1871		374,431,104 94	.....	8,892,839 95	268,768,523 47	652,092,468 36	*3,866 18
1872		364,394,229 91	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1873		322,177,673 78	.....	11,560,530 89	214,331,017 00	548,669,221 67	*3,047 80
1874		299,941,090 84	.....	5,037,665 22	439,272,535 46	744,251,291 52	12,691 40
1875		284,020,771 41	.....	3,979,279 69	387,971,556 00	675,971,607 10	.....
1876		290,066,584 70	.....	4,029,280 58	397,455,808 00	691,551,673 28	.....
1877		281,000,642 00	.....	405,776 58	348,871,749 00	630,278,167 58	.....
1878		257,446,776 40	.....	317,102 30	404,581,201 00	662,345,079 70	.....
1879		272,322,136 83	.....	1,505,047 63	792,807,643 00	1,066,634,827 46	.....
	\$9,720,136 29	7,433,891,478 49	485,224 45	204,250,110 83	10,385,479,604 84	18,024,115,418 61	2,661,866 53

vailable, and since recovered and charged to his account.

TABLE G.—Statement of the expenditures of the United States from March 4, 1789, to

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632,804 03	-----	\$27,000 00	\$175,813 88	\$1,083,971 61
1792	1,100,702 09	-----	13,648 85	109,243 15	4,672,664 38
1793	1,130,249 08	-----	27,282 83	80,087 81	511,451 01
1794	2,630,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796	1,200,263 84	274,784 04	113,563 98	100,843 71	801,847 58
1797	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,130,524 94
1799	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800	2,560,878 77	3,448,716 03	31 22	64,130 73	1,347,613 22
1801	1,672,944 08	2,111,424 00	9,000 00	73,533 37	1,114,768 45
1802	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,020 40
1803	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804	875,423 93	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805	712,781 28	1,597,500 00	196,500 00	81,854 59	3,768,598 75
1806	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808	2,900,834 40	1,894,067 80	213,575 00	82,576 04	1,423,285 61
1809	3,345,772 17	2,427,758 80	337,503 84	87,833 54	1,215,803 79
1810	2,294,323 94	1,654,244 20	177,625 00	83,744 16	1,101,144 98
1811	2,032,828 19	1,905,566 39	151,875 00	75,043 88	1,367,291 40
1812	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,088 21
1813	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814	20,350,806 86	7,311,290 60	167,394 86	90,154 36	2,208,629 70
1815	14,794,294 22	8,600,000 25	530,750 00	99,656 06	2,898,870 47
1816	10,012,096 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819	6,506,300 37	3,847,640 42	463,181 39	2,415,939 85	3,067,211 41
1820	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,021 94
1821	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,121 54
1822	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825	3,659,914 18	3,040,083 86	724,106 44	1,308,810 57	2,748,544 89
1826	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827	3,948,977 88	4,203,877 45	750,624 88	976,138 86	2,713,476 58
1828	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,052,294 65
1830	4,767,128 88	3,239,428 63	622,262 47	1,363,297 31	3,064,046 10
1831	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,237,416 04
1832	5,446,034 83	3,066,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833	6,704,019 10	3,901,356 75	1,802,580 93	4,589,152 40	5,710,245 93
1834	5,696,189 38	3,956,260 42	1,003,953 20	3,364,255 30	4,404,728 95
1835	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 82	4,229,698 53
1836	11,747,345 25	5,807,718 23	5,037,022 68	2,882,797 96	5,393,279 72
1837	13,682,730 80	6,646,914 53	4,348,036 19	2,673,162 45	9,893,370 27
1838	12,897,224 16	6,131,580 53	5,504,191 34	2,156,057 29	7,160,664 76
1839	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841	8,801,610 24	6,001,076 97	2,514,837 12	2,338,434 51	6,490,881 45
1842	6,610,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844	5,218,183 66	6,498,199 11	1,256,632 39	2,032,008 99	5,645,183 86
1845	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846	10,413,370 58	6,455,013 92	1,027,693 64	1,811,097 56	6,711,283 89
1847	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,606 35
1848	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849	14,558,473 26	9,786,705 92	1,374,161 55	1,328,867 64	12,885,334 24
1850	9,687,024 58	7,904,724 66	1,663,591 47	1,866,880 02	16,043,763 36
1851	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 15
1852	8,521,566 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 48
1853	9,910,498 49	11,067,789 53	3,880,494 12	1,756,306 20	17,463,068 01
1854	11,722,282 87	10,790,096 32	1,550,339 55	1,232,665 00	20,672,144 68
1855	14,048,074 07	13,327,095 11	2,772,990 78	1,477,612 33	24,090,425 43
1856	16,963,160 51	14,074,834 64	2,644,263 97	1,296,229 65	31,794,038 87
1857	19,159,150 87	12,651,694 61	4,354,418 87	1,310,380 58	28,565,498 77
1858	25,679,121 68	14,053,264 64	4,978,266 18	1,219,768 30	26,400,016 42
1859	23,154,720 53	14,690,927 90	3,490,534 63	1,222,222 71	23,797,544 40
1860	16,472,202 72	11,514,049 83	2,901,121 54	1,100,802 32	27,977,978 30
1861	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,385,862 59
1863	603,314,411 82	63,201,235 31	3,152,082 70	1,078,513 36	23,198,382 87
1864	600,391,048 66	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

*For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

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June 30, 1879, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 52		\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
1794	3,545,299 00		2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72		2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15		3,239,347 68	2,577,126 01	8,367,776 84	888,995 42
1797	2,836,110 52		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,623,311 99
1801	4,981,669 90		4,411,830 06	2,879,876 98	12,273,376 94	3,295,391 00
1802	3,737,079 91		4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 04
1803	4,002,824 24		3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91		4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,357,234 62		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28		3,163,671 09	4,833,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,305 80
1812	17,829,498 70		2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92		3,509,455 22	7,508,668 22	39,190,520 36	5,196,542 00
1814	30,127,686 38		4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00		5,990,090 24	6,638,832 11	39,582,493 35	13,100,592 88
1816	23,373,432 58		7,822,923 34	17,048,139 59	48,244,495 51	22,033,519 19
1817	15,454,669 92		4,530,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78		6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	16,300,273 44		5,211,730 50	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57		5,151,004 32	3,477,489 96	21,765,024 85	1,198,461 21
1821	10,723,479 07		5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51		5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59		4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71		4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94		4,366,757 40	7,728,587 38	23,565,804 72	5,201,650 43
1826	13,062,316 27		3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65		3,486,071 51	6,517,596 88	22,636,764 04	6,668,286 10
1828	13,296,041 45		3,098,800 00	9,064,637 47	25,450,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,860,304 77	23,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,864,067 90		1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,888 77		772,561 50	17,067,747 79	34,356,608 06	2,011,777 55
1833	22,713,755 11		303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25		202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28		57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,104 04				30,868,104 04	46,708,436 00
1837	37,243,214 24				37,243,214 24	37,327,252 69
1838	39,849,718 08		14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	26,490,948 73		399,833 89	10,718,153 53	37,614,936 15	33,157,503 08
1840	24,139,920 11		174,598 08	3,912,015 62	28,226,533 81	23,963,163 46
1841	20,196,840 29		284,977 55	5,315,712 19	31,797,550 03	28,685,111 08
1842	24,361,336 59		773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,508 60		523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59		842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,801,569 37		1,119,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,805 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09		3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,073,156 35	420,498 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,550,896 95	75,473,170 75	48,591,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 90	47,777,672 13
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,205 23	3,270,606 05	71,274,587 37	46,802,855 00
1858	72,330,437 17	574,448 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07		2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,050,734 71		3,144,120 94	13,854,250 00	77,055,125 63	32,970,530 78
1861	62,610,055 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,837 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	565,667,563 74	40,965,304 87
1863	694,004,575 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,679 14		53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

January 1, 1843, to June 30, 1843.

TABLE G.—Statement of the expenditures of the United States

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$10,347,621 34	\$42,989,383 10
1866	283,154,076 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873	40,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1875	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876	38,070,888 64	18,963,309 82	5,966,558 17	28,257,395 69	73,599,661 04
1877	37,082,735 90	14,959,935 36	5,277,007 22	27,963,752 27	58,926,532 53
1878	32,154,147 85	17,365,301 37	4,629,280 28	27,137,019 08	53,177,703 57
1879	40,425,600 73	15,125,126 84	5,200,109 08	35,121,482 39	65,741,555 49
	4,275,552,116 26	999,271,291 23	181,213,078 13	490,464,161 13	1,460,607,471 26

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1886. The out in the Treasury June 30, 1879, by this statement, is \$386,832,583.65, from which should be deducted \$358,730,943.74.

REPORT OF THE SECRETARY OF THE TREASURY.

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from March 4, 1789, to June 30, 1879, &c.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1, 217, 704, 199 28	\$1, 717, 900 11	\$77, 395, 090 30	\$609, 616, 141 68	\$1, 906, 423, 331 37	\$33, 933, 657 89
1866	385, 054, 731 43	58, 476 51	133, 067, 624 91	620, 263, 249 10	1, 139, 344, 081 95	165, 301, 654 76
	5, 152, 771, 550 43	7, 611, 003 56	502, 689, 519 27	2, 374, 677, 103 12	8, 037, 749, 176 38	
	*4, 481, 566 24	.....	*2, 888 48	*100 31	*4, 484, 555 03	*4, 484, 555 03
1867	5, 157, 253, 116 67	7, 011, 003 56	502, 692, 407 75	2, 374, 677, 203 43	8, 042, 233, 731 41	160, 817, 099 73
1868	202, 947, 733 87	10, 813, 349 88	143, 781, 591 91	735, 536, 980 11	1, 093, 079, 655 27	198, 076, 537 09
1869	229, 915, 088 11	7, 001, 151 04	140, 424, 045 71	692, 549, 685 88	1, 069, 889, 970 74	158, 936, 082 87
1870	190, 496, 354 95	1, 674, 680 05	130, 694, 242 80	261, 912, 718 31	584, 777, 996 11	183, 781, 985 76
1871	164, 421, 507 15	15, 996, 555 60	129, 235, 498 00	393, 254, 282 13	702, 907, 842 88	177, 604, 116 51
1872	157, 583, 827 58	9, 016, 794 74	125, 576, 565 93	399, 503, 670 65	691, 680, 858 90	138, 019, 122 15
1873	153, 201, 856 19	6, 958, 266 76	117, 357, 839 72	405, 007, 307 54	682, 525, 270 21	134, 666, 001 85
1874	180, 488, 636 90	5, 105, 919 99	104, 750, 688 44	233, 699, 352 58	524, 044, 597 91	159, 293, 673 41
1875	194, 118, 985 00	1, 395, 073 55	107, 119, 815 21	422, 065, 060 23	724, 698, 933 99	178, 833, 339 54
1876	171, 529, 848 27	.....	103, 093, 544 57	407, 377, 492 48	682, 000, 885 32	172, 804, 061 32
1877	164, 857, 813 36	.....	100, 243, 271 23	449, 345, 272 80	714, 446, 357 39	149, 909, 377 21
1878	144, 209, 963 28	.....	97, 124, 511 58	323, 965, 424 05	565, 299, 898 01	214, 887, 645 88
1879	134, 463, 452 15	.....	102, 500, 874 65	353, 676, 944 00	500, 641, 271 70	286, 591, 453 88
	161, 619, 934 53	.....	105, 327, 940 00	699, 445, 809 16	966, 393, 692 69	386, 832, 568 65
	7, 407, 108, 118 01	65, 572, 794 67	2, 009, 922, 846 50	8, 152, 017, 204 25	17, 634, 620, 963 43	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The balance the amount deposited with the States, \$28,101,644.91, leaving the net available balance June 30, 1879,

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TABLE H.—Statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1879.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1, 1868	To $\frac{1}{2}$ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868.....	\$6,529,219 63	June 30, 1869	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,437 30
June 30, 1869	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	196,590 00		By accrued interest on the amount of purchases in 1869.....	136,392 56
	Balance to new account.....	672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213.94.....	25,884,522 14	July 1, 1869	By balance from last year.....	672,020 23
June 30, 1870	To interest on \$8,691,000, amount of redemption in 1869.....	521,460 00	June 30, 1870	By amount of principal purchased, \$28,151,900, estimated in gold.....	25,893,143 57
	To interest on \$28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account.....	1,254,897 00		By accrued interest on account of purchases in 1870.....	351,003 54
		27,660,879 14		By balance to new account.....	744,711 80
					27,660,879 14
July 1, 1870	To balance from last year.....	744,711 80	June 30, 1871	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,694,017 73
June 30, 1871	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.81.....	24,806,724 28		By accrued interest on account of purchases in 1871.....	367,782 53
	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.....	1,557,264 50			
		29,319,274 58			29,319,274 58
July 1, 1871	To balance from last year.....	257,474 32	June 30, 1872	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
June 30, 1872	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,332.32.....	23,532,113 32		By accrued interest on account of purchases in 1872.....	430,908 38
	To interest on redemption of 1869, \$8,691,000.....	521,460 00			
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,059,325 50			
	To balance to new account.....	2,823,891 46			
		32,679,553 60			32,679,553 60

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,253,251,328.78	22,532,513 29	July 1, 1872	By balance from last year	2,823,891 46
June 30, 1873	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, \$28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of \$28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		<u>31,673,839 74</u>			<u>31,673,839 74</u>
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, \$2,234,432,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, \$12,936,450; estimated in gold	12,872,850 74
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,586 28
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	16,305,421 96
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of \$12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		<u>30,852,447 93</u>			<u>30,852,447 93</u>
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, \$2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of \$25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,973 50			
		<u>31,519,501 18</u>			<u>31,519,501 18</u>

TABLE H.—Statement showing the condition of the sinking-fund, &c.—Continued.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, \$2,232,284,531.95	\$22,322,845 32	June 30, 1876	By amount of principal redeemed, estimated in gold ...	\$18,444,050 00
June 30, 1876	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1876 ..	257,517 91
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	7,062,142 09
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	5,999,296 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By amount of certificates of indebtedness redeemed ..	678,000 00
	To interest on redemption of 1873, \$28,678,000	1,720,680 00		By balance	1,143,769 82
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of \$32,183,488.09, amount of principal of public debt "paid" during fiscal year 1876 on this account	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, \$2,180,395,067.15	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold ...	447,500 00
June 30, 1877	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1877 ..	5,776 52
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	14,043,458 05
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	10,007,952 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By balance	9,225,146 63
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of \$24,498,910.05, amount of principal of public debt "paid" during fiscal year 1877 on this account	24,026 25			
		33,729,833 20			33,729,833 20
July 1, 1877	To 1 per cent. on the principal of the public debt on June 30, 1877, \$2,205,301,392.10	22,053,013 92	June 30, 1878	By amount of principal redeemed, estimated in gold ...	73,950 00
June 30, 1878	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1878 ..	809 92
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	3,855,368 57
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By amount of legal-tenders redeemed	13,083,316 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00		By balance	18,415,537 31
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of \$17,012,634.57, amount of principal of public debt "paid" during fiscal year 1878 on this account	4,197 00			
		35,429,001 80			35,429,001 80

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, \$2,256,205,892.53	22,532,058 93	June 30, 1879	By amount of principal redeemed, estimated in gold ...	18,500 00
June 30, 1879	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1879 ..	308 77
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	705,162 99
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	36,231,632 87
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, \$17,012,634.57	1,020,758 07			
	To interest on redemption of \$723,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account	996 75			
		36,955,604 63			36,955,604 63

TABLE I.—Statement showing the purchase of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1879.

Year ended—	Principal re-deemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862.....	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864.....	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864.....	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865.....	465,000 00	74,969 00	539,969 00	387,566 28	4,050 00	2,683 54	1,966 46
Consols, 1865.....	461,000 00	73,736 80	534,736 80	387,903 26	13,870 00	429 04	13,400 96
Consols, 1867.....	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 35	23,567 65
Consols, 1868.....	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total.....	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30, 1870.							
Five-twenties of 1862.....	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864.....	85,000 00	15,742 87	100,742 87	75,058 54	5,300 00	1,080 90	4,269 01
Five-twenties of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,874 00	49,946 00	115,888 00
Five-twenties of 1865.....	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865.....	11,532,150 00	1,454,778 37	12,986,928 37	10,681,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867.....	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868.....	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total.....	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862.....	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,657 80	109,317 20
Five-twenties of March, 1864.....	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 05
Five-twenties of June, 1864.....	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865.....	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865.....	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867.....	6,103,050 00	541,559 41	6,644,609 41	5,800,618 87	351,528 00	76,745 93	274,782 07
Consols, 1868.....	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total.....	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1872.							
Five-twenties of 1862.....	6,417,850 00	764,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864.....	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,398 70	7,555 30
Five-twenties of June, 1864.....	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865.....	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 68
Consols, 1865.....	11,788,900 00	1,436,989 46	13,225,889 46	11,600,785 89	767,334 00	149,248 21	558,085 79
Consols, 1867.....	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868.....	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total.....	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12
JUNE 30, 1873.							
Five-twenties of 1862.....	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864.....	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864.....	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865.....	1,959,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867.....	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868.....	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05
JUNE 30, 1874.							
Five-twenties of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864.....	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865.....	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865.....	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867.....	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868.....	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total.....	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72
JUNE 30, 1875.							
Five-twenties of 1862.....	25,170,400 00			25,170,400 00	541,973 50	353,061 56	188,911 94
JUNE 30, 1876.							
Five-twenties of 1862.....	5,785,200 00			5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864.....	10,869,600 00			10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865.....	1,789,250 00			1,789,250 00	125,247 50	30,305 86	94,441 64
Total.....	18,444,050 00			18,444,050 00	1,291,083 50	257,517 91	1,033,565 59

TABLE I.—Statement showing the purchase of bonds on account of the sinking-fund, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1877.							
Five-twenties of 1862.....	\$81,200 00			\$81,200 00	\$4,352 25	\$1,181 67	\$3,170 58
Five-twenties of June, 1864.....	178,900 00			178,900 00	9,943 50	1,323 60	8,619 90
Five-twenties of 1865.....	180,350 00			180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865.....	6,050 00			6,050 00	181 50	108 97	72 53
Consols, 1867.....	1,000 00			1,000 00	30 00	21 20	8 80
Total.....	447,500 00			447,500 00	24,026 25	5,776 52	18,249 73
JUNE 30, 1878.							
Five-twenties of 1862.....	17,900 00			17,900 00	966 00	192 65	773 35
Five-twenties of June, 1864.....	15,900 00			15,900 00	834 00	78 41	755 59
Five-twenties of 1865.....	2,350 00			2,350 00	129 00	40 92	88 08
Consols, 1865.....	23,600 00			23,600 00	1,142 65	273 35	1,142 65
Consols, 1867.....	5,700 00			5,700 00	342 00	134 76	207 24
Consols, 1868.....	8,500 00			8,500 00	510 00	89 83	420 17
Total.....	73,950 00			73,950 00	4,197 00	809 92	3,387 08
JUNE 30, 1879.							
Five-twenties of 1862.....	2,650 00			2,650 00	165 75	40 35	125 40
Five-twenties of June, 1864.....	3,150 00			3,150 00	94 50	18 53	75 97
Five-twenties of 1865.....	1,850 00			1,850 00	85 50	41 22	44 28
Consols, 1865.....	1,700 00			1,700 00	102 00	41 49	60 51
Consols, 1867.....	9,050 00			9,050 00	543 00	166 62	376 38
Consols, 1868.....	100 00			100 00	6 00	56	5 44
Total.....	18,500 00			18,500 00	996 75	308 77	687 98
Grand total.....	185,166,450 00	\$16,665,917, 61	\$157,677,967 61	179,582,057 39	9,479,317 50	2,518,533 42	6,960,784 08

TABLE K.—Statement of the outstanding principal of the public debt of the United States, June 30, 1879.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
OLD DEBT.							
Unclaimed dividends upon debt created prior to 1800, and the principal and interest of the outstanding debt created during the war of 1812, and up to 1837. (For detailed information in regard to earlier loans see Finance Report for 1876.)	-----	On demand	5 and 6 per cent.	-----	-----	-----	\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
The acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614), authorized the issue of Treasury notes in various amounts, and with interest at rates named therein, from 1 mill to 6 per centum per annum.	1 and 2 years.	1 and 2 years from date.	1 mill to 6 per cent.	Par	-----	-----	82,525 36
TREASURY NOTES OF 1846.							
The act of July 22, 1846 (9 Statutes, 39), authorized the issue of Treasury notes in such sums as the exigencies of the government might require, the amount outstanding at any one time not to exceed \$10,000,000, to bear interest at not exceeding 6 per centum per annum, redeemable one year from date. These notes were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	One year from date.	1 mill and 5½ per cent	Par	\$10,000,000 00	\$7,687,800 00	6,000 00
MEXICAN INDEMNITY							
A proviso in the civil and diplomatic appropriation act of August 10, 1846 (9 Statutes, 94), authorized the payment of the principal and interest of the fourth and fifth installments of the Mexican indemnities, due April and July, 1844, by the issue of stock, with interest at 5 per centum, payable in five years.	5 years.....	April and July, 1849.	5 per cent...	Par	350,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
The act of January 28, 1847 (9 Statutes, 118), authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per centum per annum. The Treasury notes under this act were redeemable at the expiration of one or two years; and the interest was to cease at the expiration of sixty days' notice. These notes were receivable in payment of all debts due the United States, including customs-duties.	1 and 2 years.	After 60 days' notice.	5½ and 6 per cent.	Par	23,000,000 00	*26,122,100 00	950 00

* Including reissues.

TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LOAN OF 1847.							
The act of January 28, 1847 (9 Statutes, 118), authorized the issue of \$23,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, or the issue of stock for any portion of the amount, with interest at 6 per cent. per annum, reimbursable after December 31, 1867. Section 14, authorized the conversion of Treasury notes under this or any preceding act into like stock, which accounts for the apparent overissue.	20 years....	January 1, 1868	6 per cent...	.0125 to .02 per cent. premium.	\$23,000,000 00	*\$28,207,000 00	\$1,250 00
BOUNTY-LAND SCRIP.							
The 9th section of the act of February 11, 1847 (9 Statutes, 125), authorized the issue of land-warrants to soldiers of the Mexican war, or scrip, at the option of the soldier, to bear 6 per centum interest per annum, redeemable at the pleasure of the government, by notice from the Treasury Department. Interest ceased July 1, 1849.	Indefinite...	July 1, 1849 ...	6 per cent...	Par	Indefinite.....	233,075 00	3,300 00
TEXAN INDEMNITY STOCK.							
The act of September 9, 1850 (9 Statutes, 447), authorized the issue of \$10,000,000 stock, with interest at 5 per centum per annum, to the State of Texas, in satisfaction of all claims against the United States arising out of the annexation of the said State. The stock was to be redeemable at the end of fourteen years.	14 years.....	January 1, 1865	5 per cent...	Par	10,000,000 00	5,000,000 00	21,000 00
TREASURY NOTES OF 1857.							
The act of December 23, 1857 (11 Statutes, 257), authorized the issue of \$20,000,000 in Treasury notes, \$8,000,000 with interest at not exceeding 6 per centum per annum, and the remainder with interest at the lowest rates offered by bidders, but not exceeding 6 per centum per annum. These notes were redeemable at the expiration of one year, and interest was to cease at the expiration of sixty days' notice after maturity. They were receivable in payment of all debts due the United States, including customs-duties.	1 year.....	60 days' notice.	5 and 5½ per cent.	Par	20,000,000 00	20,000,000 00	1,700 00
LOAN OF 1858.							
The act of June 14, 1858 (11 Statutes, 365), authorized a loan of \$20,000,000, with interest at not exceeding 5 per centum per annum, and redeemable any time after January 1, 1874.	15 years.....	January 1, 1874	5 per cent...	.0205 to .0703 premium.	20,000,000 00	20,000,000 00	48,000 00
LOAN OF 1860.							
The act of June 22, 1860 (12 Statutes, 79), authorized a loan of \$21,000,000 (to be used in redemption of Treasury notes) with interest at not exceeding 6 per centum per annum, redeemable in not less than ten nor more than twenty years.	10 years.....	January 1, 1871	5 per cent...	Par to .0145 premium.	21,000,000 00	7,022,000 00	10,000 00

* Including conversion of Treasury notes

LOAN OF FEBRUARY, 1861 (1881s).

The act of February 8, 1861 (12 Statutes, 129), authorized a loan of \$25,000,000, with interest at not exceeding 6 per centum per annum, reimbursable in not less than ten nor more than twenty years from the date of the act.

TREASURY NOTES OF 1861.

The act of March 2, 1861, (12 Statutes, 178), authorized a loan of \$10,000,000, with interest at not exceeding 6 per centum per annum, redeemable on three months' notice after July 1, 1871, and payable July 1, 1881. If proposals for the loan were not satisfactory, authority was given to issue the whole amount in Treasury notes, with interest at not exceeding 6 per centum per annum. The same act gave authority to substitute Treasury notes for the whole or any part of loans authorized at the time of the passage of this act. These notes were to be received in payment of all debts due the United States, including customs duties, and were redeemable at any time within two years from the date of the act.

OREGON WAR DEBT.

The act of March 2, 1861 (12 Statutes, 198), appropriated \$2,800,000 for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities in the years 1855 and 1856. Section 4 of the act authorized the payment of these claims in bonds redeemable in twenty years, with interest at 6 per centum per annum.

LOAN OF JULY AND AUGUST, 1861 (1881s).

The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861. None of such bonds were to be issued for a sum less than \$500, and the whole amount of them was not to exceed the whole amount of 7.30 notes issued under the above act of July 17. The amount issued in exchange for 7.30s was \$139,321,350.

OLD DEMAND-NOTES.

The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$50,000,000 Treasury notes, not bearing interest, of a less denomination than fifty dollars and not less than ten dollars, and payable on demand by the assistant treasurers at Philadelphia, New York, or Boston. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of these notes in denomination of five dollars; it also added the assistant treasurer at Saint Louis and the designated depository at Cincinnati to the places where these notes were made payable. The act of February 12, 1862 (12 Statutes, 338), increased the amount of demand-notes authorized \$10,000,000.

*\$50,000,000 6 per cent. stock issued at a discount of \$5,338,768.09, being equivalent to 7 per cent.

10 or 20 y'rs.	January 1, 1881	6 per cent...	Par	25,000,000 00	18,415,000 00	18,415,000 00
2 years.....	2 years after date.	6 per cent...	Par	{ 22,468,100 00	{ 35,364,450 00	3,000 00
60 days	60 days after date.			{ 12,896,350 00		
20 years.....	July 1, 1881 ...	6 per cent...	Par	2,800,000 00	1,090,850 00	945,000 00
20 years.....	July 1, 1881...	6 per cent...	Par*.....	250,000,000 00	{ 50,000,000 00 139,321,350 00	{ 189,321,350 00
.....	On demand ...	None	Par	60,000,000 00	60,000,000 00	61,470 00

TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
SEVEN-THIRTIES OF 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized a loan of \$250,000,000, part of which was to be in Treasury notes, with interest at 7 $\frac{1}{2}$ per centum per annum, payable three years after date.	3 years.....	August 19 and October 1, 1864.	7 $\frac{1}{2}$ per cent.	Par	\$140,094,750 00	\$140,094,750 00	\$16,600 00
FIVE-TWENTIES OF 1862.							
The act of February 25, 1862 (12 Statutes, 345), authorized a loan of \$500,000,000 for the purpose of funding the Treasury notes and floating debt of the United States, and the issue of bonds therefor, with interest at 6 per centum per annum. These bonds were redeemable after five and payable twenty years from date. The act of March 3, 1864 (13 Statutes, 13), authorized an additional issue of \$11,000,000 of bonds to persons who subscribed for the loan on or before January 21, 1864. The act of January 28, 1865 (13 Statutes, 425), authorized an additional issue of \$4,000,000 of these bonds and their sale in the United States or Europe.	5 or 20 years.	May 1, 1867 ...	6 per cent. ...	Par	515,000,000 00	514,771,600 00	402,500 00
LEGAL-TENDER NOTES.							
The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be in lieu of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 United States Treasury notes, of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 United States notes, payable to bearer, of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender. The same act limited the time at which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	.....	On demand ...	None	Par	450,000,000 00	449,338,902 10	346,681,016 00

* Highest amount outstanding January 30, 1864.

TEMPORARY LOAN.

The act of February 25, 1862 (12 Statutes, 346), authorized temporary loan deposits of \$25,000,000, for not less than thirty days, with interest at 5 per centum per annum, payable after ten days' notice. The act of March 17, 1862 (12 Statutes, 370), authorized the increase of temporary loan deposits to \$50,000,000. The act of July 11, 1862 (12 Statutes, 532), authorized a further increase of temporary loan deposits to \$100,000,000. The act of June 30, 1864 (13 Statutes, 218), authorized a further increase of temporary loan deposits to not exceeding \$150,000,000, and an increase of the rate of interest to not exceeding 6 per centum per annum, or a decrease of the rate of interest on ten days' notice, as the public interest might require.

Not less than 30 days.

After ten days' notice.

4, 5, and 6 per cent.

Par

150,000,000 00

.....

3,060 00

CERTIFICATES OF INDEBTEDNESS.

The act of March 1, 1862 (12 Statutes, 352), authorized the issue of certificates of indebtedness to public creditors who might elect to receive them, to bear interest at the rate of 6 per centum per annum, and payable one year from date, or earlier, at the option of the government. The act of May 17, 1862 (12 Statutes, 370), authorized the issue of these certificates in payment of disbursing officers' checks. The act of March 3, 1863 (12 Statutes, 710), made the interest payable in lawful money.

1 year

1 year after date.

6 per cent

Par

No limit

561,753,241 65

4,000 00

FRACTIONAL CURRENCY.

The act of July 17, 1862 (12 Statutes, 592), authorized the use of postal and other stamps as currency, and made them receivable in payment of all dues to the United States less than five dollars. The fourth section of the act of March 3, 1863 (12 Statutes, 711), authorized the issue of fractional notes in lieu of postal and other stamps and postal currency; made them exchangeable in sums not less than three dollars for United States notes, and receivable for postage and revenue stamps, and in payment of dues to the United States, except duties on imports, less than five dollars; and limited the amount to \$50,000,000. The fifth section of the act of June 30, 1864 (13 Statutes, 220), authorized an issue of \$50,000,000 in fractional currency, and provided that the whole amount of these notes outstanding at any one time should not exceed this sum.

.....

On presentation.

None

Par

50,000,000 00

49,102,660 27

15,842,605 78

LOAN OF 1863.

The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest at not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals so much of the preceding act as limits the authority thereunder to the current fiscal year, and also repeals the authority altogether except as relates to \$75,000,000 of bonds already advertised for.

17 years

July 1, 1881

6 per cent

Average premium of 4.13.

75,000,000 00

75,000,000 00

75,000,000 00

TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
ONE-YEAR NOTES OF 1863.							
The act of March 3, 1863 (12 Statutes, 710), authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	1 year.....	1 year after date.	5 per cent...	Par	\$400,000,000 00	\$44,520,000 00	\$48,685 00
TWO-YEAR NOTES OF 1863.							
The act of March 3, 1863 (12 Statutes, 710), authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, redeemable in not more than three years, principal and interest payable in lawful money, to be a legal tender for their face value.	2 years.....	2 years after date.	5 per cent...	Par	400,000,000 00	166,480,000 00	37,500 00
COIN-CERTIFICATES.							
The fifth section of the act of March 3, 1863 (12 Statutes, 711), authorized the deposit of gold coin and bullion with the Treasurer or any assistant treasurer, in sums not less than \$20, and the issue of certificates therefor in denominations the same as United States notes; also authorized the issue of these certificates in payment of interest on the public debt. It limits the amount of them to not more than 20 per centum of the amount of coin and bullion in the Treasury, and directs their receipt in payment for duties on imports.	.....	On demand...	None.....	Par	Indefinite.....	57,883,400 00	15,413,700 00
COMPOUND-INTEREST NOTES.							
The act of March 3, 1863 (12 Statutes, 709), authorized the issue of \$400,000,000 Treasury notes, with interest at not exceeding 6 per centum per annum, in lawful money, payable not more than three years from date, and to be a legal tender for their face value. The act of June 30, 1864 (13 Statutes, 218), authorized the issue of \$200,000,000 Treasury notes, of any denomination not less than \$10, payable not more than three years from date, or redeemable at any time after three years, with interest at not exceeding 7½ per centum, payable in lawful money at maturity, and made them a legal tender for their face value to the same extent as United States notes; \$177,045,770 of the amount issued was in redemption of 5 per cent. notes.	3 years.....	June 10, 1867, and May 15, 1868.	6 per cent. compound.	Par	400,000,000 00	266,595,440 00	259,090 00

TEN-FORTIES OF 1864.

The act of March 3, 1864 (13 Statutes, 13), authorized the issue of \$200,000,000 bonds, at not exceeding 6 per centum per annum, redeemable after five and payable not more than forty years from date, in coin.

FIVE-TWENTIES OF JUNE, 1864.

The act of June 30, 1864 (13 Statutes, 218), authorized a loan of \$400,000,000, and the issue therefor of bonds redeemable not less than five nor more than thirty (or forty, if deemed expedient) years from date, with interest at not exceeding 6 per centum per annum, payable semi-annually in coin.

SEVEN-THIRTIES OF 1864 AND 1865.

The act of June 30, 1864 (13 Statutes, 218), authorized the issue of \$200,000,000 Treasury notes, of not less than \$10 each, payable at not more than three years from date, or redeemable at any time after three years, with interest at not exceeding $7\frac{1}{2}$ per centum per annum. The act of March 3, 1865 (13 Statutes, 468), authorized a loan of \$600,000,000, and the issue therefor of bonds or Treasury notes; the notes to be of denominations of not less than \$50, with interest in lawful money at not more than $7\frac{1}{2}$ per centum per annum. See, also, act January 28, 1865 (13 Statutes, 425).

NAVY-PENSION FUND.

The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension-fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), makes the interest on this fund 3 per centum per annum in lawful money, and confines its use to the payment of naval pensions exclusively.

FIVE-TWENTIES OF 1865.

The act of March 3, 1865 (13 Statutes, 468), authorized the issue of \$600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue, or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or $7\frac{1}{2}$ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866 (14 Statutes, 31), construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.

10, or 40 years.	March 1, 1874...	5 per cent...	Par to 7 per c't prem.	200,000,000 00	196,117,300 00	138,425,150 00
5 or 20 years	Nov. 1, 1869...	6 per cent...	Par	400,000,000 00	125,561,300 00	71,800 00
3 years....	{ Aug. 15, 1867 } { June 15, 1868 } { July 15, 1868 }	$7\frac{1}{2}$ per cent.	Par	830,000,000 00	830,000,000 00	147,550 00
Indefinite....	.....	3 per cent...	Par	Indefinite.....	14,000,000 00	14,000,000 00
5 or 20 years.	Nov. 1, 1870...	6 per cent...	Par	203,327,250 00	203,327,250 00	145,650 00

TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
CONSOLS OF 1865.							
The act of March 3, 1865 (13 Statutes, 468), authorized the issue of \$600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years, interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7½ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866 (14 Statutes, 31), construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1870.	6 per cent...	Par.....	\$352,998,950 00	\$352,998,950 00	\$1,600,900 00
CONSOLS OF 1867.							
The act of March 3, 1865 (13 Statutes, 468), authorized the issue of \$600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7½ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866 (14 Statutes, 31), construed the above act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any of such bonds, provided the public debt is not increased thereby.	5 or 20 years.	July 1, 1872.	6 per cent...	Par.....	379,618,000 00	379,618,000 00	41,224,400 00
CONSOLS OF 1868.							
The act of March 3, 1865 (13 Statutes, 468), authorized the issue of \$600,000,000 of bonds or Treasury notes, in addition to amounts previously authorized; the bonds to be for not less than \$50, payable not more than forty years from the date of issue or after any period not less than five years; interest payable semi-annually, at not exceeding 6 per centum per annum when in coin, or 7½ per centum per annum when in currency. In addition to the amount of bonds authorized by this act, authority was also given to convert Treasury notes or other interest-bearing obligations into bonds authorized by it. The act of April 12, 1866 (14 Statutes, 31), construed the above	5 or 20 years.	July 1, 1873.	6 per cent...	Par.....	42,539,350 00	42,539,350 00	20,103,550 00

act to authorize the Secretary of the Treasury to receive any obligations of the United States, whether bearing interest or not, in exchange for any bonds authorized by it, or to sell any such bonds, provided the public debt is not increased thereby.

THREE-PER-CENT. CERTIFICATES.

The act of March 3, 1867 (14 Statutes, 558), authorized the issue of \$50,000,000 in temporary-loan certificates of deposit, with interest at 3 per centum per annum, payable in lawful money, on demand, to be used in redemption of compound-interest notes. The act of July 25, 1868 (15 Statutes, 183), authorized \$25,000,000 additional of these certificates, for the sole purpose of redeeming compound-interest notes.

FIVE-PER-CENT. FUNDED LOAN OF 1881. (REFUNDING).

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1853, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.

FOUR-AND-ONE-HALF-PER-CENT. FUNDED LOAN OF 1891. (REFUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to

Indefinite....	On demand..	3 per cent....	Par.....	85,155,000 00	85,155,000 00	5,000 00
10 years....	May 1, 1881..	5 per cent....	Par.....	-----	486,043,000 00	490,446,200 00
					13,957,000 00	
15 years....	Sept. 1, 1891..	4½ per cent..	Par.....	-----	185,000,000 00	185,000,000 00
				1,500,000,000 00		

TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. Under the act of January 20, 1871 (16 Statutes, 399), which authorized the increase of 5 per cent. bonds to \$500,000,000, the amount of the $4\frac{1}{2}$ per cents were reduced to \$200,000,000.							
FOUR-PER-CENT. FUNDED LOAN OF 1907. (REFUNDING.)							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.	30 years....	Sept. 1, 1907...	4 per cent....	Par to one-half percent premium.	.....	\$636,529,900 00	\$636,529,900 00
FIVE-PER-CENT. LOAN OF 1881. (FOR SILVER.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.	10 years....	May 1, 1881...	5 per cent....	Par.....	Indefinite.....	17,494,150 00	17,494,150 00
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (RESUMPTION.)							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891...	$4\frac{1}{2}$ per cent..	Par to one and one-half percent premium.	Indefinite.....	65,000,000 00.	65,000,000 00

FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

30 years	Sept. 1, 1907....	4 per cent....	Par.....	Indefinite.....	30,500,000 00	30,500,000 00
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FIVE-PER-CENT. LOAN OF 1881. (TO PAY J. B. EADS.)

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

10 years.....	May 1, 1881....	5 per cent....	Par.....	Indefinite.....	500,000 00	500,000 00
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CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

Indefinite...	On demand ...	None	Par.....	No limit	64,780,000 00	30,370,000 00
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SILVER CERTIFICATES.

The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

Indefinite...	On demand ...	None	Par.....	No limit	-----	2,466,950 00
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TABLE K.—Statement of loans made by the United States, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
REFUNDING CERTIFICATES.							
The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.	Indefinite.	Convertible into 4 per cent. bonds.	4 per cent.	Par	No limit	\$39,393,119 00	\$12,848,210 00
							2,349,567,482 04

TABLE L.—Statement of 30-year 6 per cent. bonds (interest payable January and July) issued to the several Pacific railway companies under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States from Pacific railway companies.
On January 1, 1876:								
Central Pacific	\$25,885,120 00	\$13,027,697 67	\$776,553 60	\$11,804,251 27	\$1,191,765 86	\$10,612,485 41	\$2,712,527 92	\$13,325,013 33
Kansas Pacific	6,303,000 00	3,103,893 09	189,090 00	3,292,983 09	1,440,664 84	1,852,318 25	455,846 99	2,308,165 24
Union Pacific	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 65	8,757,704 36	2,170,415 23	10,928,119 59
Central Branch Union Pacific	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21	230,955 19	1,016,355 40
Western Pacific	1,970,560 00	722,380 14	59,116 80	781,496 94	9,367 00	772,129 94	163,069 89	935,199 83
Sioux City and Pacific	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53	174,873 65	867,421 18
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	6,668,927 36	23,472,585 70	5,907,688 87	29,380,274 57
On July 1, 1876:								
Central Pacific	25,885,120 00	11,804,251 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11	3,112,076 38	14,461,667 49
Kansas Pacific	6,303,000 00	3,292,983 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70	525,021 79	2,558,767 49
Union Pacific	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60	2,496,152 67	11,934,963 27
Central Branch Union Pacific	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21	261,445 84	1,094,846 05
Western Pacific	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74	191,125 89	1,022,372 03
Sioux City and Pacific	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81	200,893 52	941,826 33
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17	6,786,716 09	32,014,443 26
On January 1, 1877:								
Central Pacific	25,885,120 00	12,580,804 87	776,553 60	13,357,358 47	1,268,672 12	12,088,686 35	3,544,981 77	15,633,668 12
Kansas Pacific	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60	601,026 62	2,756,471 22
Union Pacific	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 52	10,208,739 21	2,853,345 13	13,062,084 34
Central Branch Union Pacific	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21	294,201 22	1,175,691 43
Western Pacific	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54	221,797 08	1,112,160 62
Sioux City and Pacific	1,628,320 00	780,403 09	48,849 60	829,252 69	39,440 28	789,792 41	220,148 30	1,018,939 71
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32	7,744,590 12	34,759,006 44

TABLE L.—Statement of 30-year 6 per cent. bonds, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date, as per preceding statement.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.	Balance of accrued interest due the United States on interest account.	Total amount of interest due the United States on Pacific railway companies.
On July 1, 1877:								
Central Pacific	\$25,885,120 00	\$13,357,358 47	\$776,553 60	\$14,133,912 07	\$2,065,324 01	\$12,068,588 06	\$4,004,003 32	\$16,072,591 38
Kansas Pacific	6,303,000 00	3,671,103 09	189,090 00	3,860,253 09	1,531,680 06	2,328,573 03	683,507 94	3,012,080 97
Union Pacific	27,236,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42	3,237,456 77	13,603,121 19
Central Branch Union Pacific	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91	329,369 47	1,244,679 38
Western Pacific	1,970,560 00	899,730 54	59,116 80	958,847 34	9,367 00	949,480 34	255,161 91	1,204,642 25
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,378 80	815,723 49	250,414 61	1,074,938 10
	64,623,512 00	34,018,923 78	1,938,705 36	35,957,629 14	8,514,489 89	27,443,139 25	8,768,914 02	36,212,053 27
On January 1, 1878:								
Central Pacific	25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96	4,484,140 29	17,195,645 25
Kansas Pacific	6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,350 07	2,516,993 02	773,863 85	3,290,856 87
Union Pacific	27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 54	10,835,697 91	3,641,300 88	14,476,998 49
Central Branch Union Pacific	1,600,000 00	973,808 26	48,000 00	1,021,808 26	62,998 35	958,809 91	366,641 04	1,325,450 95
Western Pacific	1,970,560 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14	291,301 17	1,299,898 31
Sioux City and Pacific	1,628,320 00	878,102 29	48,849 60	926,951 89	68,409 65	858,542 24	291,575 23	1,150,117 47
	64,623,512 00	35,957,629 14	1,938,705 36	37,896,334 50	9,006,189 62	28,890,144 88	9,848,825 46	38,738,970 34
On July 1, 1878:								
Central Pacific	25,885,120 00	14,910,465 67	776,553 60	15,687,019 27	2,343,659 54	13,343,359 73	4,998,311 56	18,341,671 29
Kansas Pacific	6,303,000 00	4,049,343 09	189,090 00	4,238,433 09	1,532,530 42	2,705,902 67	872,589 09	3,578,491 76
Union Pacific	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,370 95	10,934,525 86	4,072,654 57	15,006,680 43
Central Branch Union Pacific	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91	406,347 61	1,408,657 52
Western Pacific	1,970,560 00	1,017,964 14	59,116 80	1,077,080 94	9,367 00	1,067,713 94	330,298 11	1,398,012 05
Sioux City and Pacific	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50	326,013 09	1,226,296 59
	64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61	11,006,214 03	40,959,809 64
On January 1, 1879:								
Central Pacific	25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 80	13,946,830 01	4,998,311 56	18,945,141 57
Kansas Pacific	6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,839 20	872,589 09	3,555,428 29
Union Pacific	27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31	4,072,654 57	15,531,431 88
Central Branch Union Pacific	1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72	406,347 61	1,452,710 33

Western Pacific	1,970,560 00	1,077,080 94	59,116 80	1,136,197 74	9,367 00	1,126,830 74	330,298 11	1,457,128 85
Sioux City and Pacific	1,628,320 00	975,801 49	48,849 60	1,024,651 09	83,648 56	941,002 53	326,013 09	1,267,015 62
	64,623,512 00	39,835,039 86	1,938,705 36	41,773,745 22	10,571,102 71	31,202,642 51	11,006,214 03	42,208,856 54
On July 1, 1879:								
Central Pacific	25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24	4,998,311 56	19,467,018 80
Kansas Pacific	6,303,000 00	4,427,523 09	189,090 00	4,616,613 09	2,324,910 55	2,291,702 54	872,569 09	3,164,291 63
Union Pacific	27,233,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04	4,072,654 57	15,168,275 61
Central Branch Union Pacific	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53	406,347 61	1,499,013 14
Western Pacific	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54	330,298 11	1,516,245 65
Sioux City and Pacific	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	81,747 39	981,753 30	326,013 09	1,307,766 39
	64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19	11,006,214 03	42,122,611 22

TABLE M.—Returns, by judgment, of the United States Court of Claims, and appropriation by Congress of proceeds of property seized as captured or abandoned, under the act of March 12, 1863, paid from July 1, 1878, to June 30, 1879.

Date.	To whom paid.	Amount.
August 2, 1878	Elizabeth A. Meriwether	\$3,496 26
August 17, 1878	Peter Burke	8,050 00
September 18, 1878	James Levy	1,042 64
March 8, 1879	Eagle Manufacturing Company	9,722 61
March 8, 1879	William H. Young	16,866 01
May 2, 1879	Walter Pugh	4,362 23
June 2, 1879	Josiah Winchester, executor of John C. Jenkins	25,106 80
Total		68,146 55

TABLE N.—Judgments of the United States Court of Claims for proceeds of property seized as captured or abandoned, under the act of March 12, 1863, rendered but not paid during the fiscal year ended June 30, 1879.

Date of judgment.	Name of claimant.	Amount awarded.
January 20, 1879	Robert M. and Stephen A. Douglass	\$58,419 20
February 17, 1879	John C. Calhoun, administrator of A. P. Calhoun	1,528 89
April 14, 1879	Calhoun Fluker, administrator of Isabella Ann Fluker	8,650 00
May 5, 1879	Thomas C. Payan	487 22
May 6, 1879	W. G. Daniels, administrator of Micajah Johnson	2,698 94
May 26, 1879	Frederick L. Meyer, administrator of Henry Jager	2,881 89
June 9, 1879	C. Boyle, Administrator of John Murphy	2,501 86
June 9, 1879	Benjamin B. Goodman	2,902 50
June 16, 1879	Benjamin F. Grafton, administrator of John C. Murphy	1,473 16
Total		81,543 16

TABLE O.—Receipts and disbursements of United States assistant treasurers, and designated depositary at Tucson, Arizona, during the fiscal year ended June 30, 1879.

BALTIMORE.

Balance June 30, 1878..... \$3,547,047 13

RECEIPTS.

On account of customs	\$1,958,379 30	
On account of internal revenue	215,320 28	
On account of currency redemption	266,477 30	
On account of currency withheld in lieu of standard silver dollars	58,514 00	
On account of refunding certificates	1,618,843 26	
On account of certificates, act June 8, 1872	6,150,000 00	
On account of Post-Office Department	177,269 53	
On account of transfers	5,328,851 75	
On account of patent fees	656 00	
On account of disbursing officers	2,132,631 51	
On account of 4 per cent. consols	92,500 17	
On account of semi-annual duty	100,052 61	
On account of interest in coin	464,129 75	
On account of interest in currency	142,320 00	
On account of miscellaneous	107,137 03	
		18,813,082 49
		22,360,129 62

DISBURSEMENTS.

On account of Treasury drafts	\$6,040,584 25	
On account of Post-Office drafts	158,350 09	
On account of disbursing accounts	2,313,837 62	
On account of standard silver dollars in lieu of currency	58,514 00	
On account of currency redemption	247,771 41	
On account of interest in coin	907,618 11	
On account of interest in currency	676,527 71	
On account of transfers	3,758,935 00	
On account of certificates of deposit, act June 8, 1872	6,560,000 00	
		17,722,188 19
Balance June 30, 1879		4,637,991 43

TABLE O.—*Receipts and disbursements, &c.*—Continued.

BOSTON.

Balance June 30, 1878 \$9,928,407 34

RECEIPTS.

On account of customs.....	\$14,358,743 96	
On account of semi-annual duty.....	794,394 75	
On account of certificates, act June 8, 1872.....	9,010,000 00	
On account of Post-Office Department.....	678,247 81	
On account of transfers.....	24,508,464 26	
On account of patent fees.....	8,417 50	
On account of disbursing officers.....	36,833,664 93	
On account of interest in coin and currency.....	8,717,490 99	
On account of miscellaneous.....	5,168,091 84	
		100,077,516 04
		<u>110,005,923 38</u>

DISBURSEMENTS.

On account of Treasury drafts.....	18,614,529 09	
On account of Post-Office drafts.....	633,626 19	
On account of disbursing accounts.....	30,770,108 04	
On account of interest in coin and currency.....	12,963,212 36	
On account of transfers.....	21,939,367 27	
On account of certificates of deposit, act June 8, 1872.....	11,120,000 00	
On account of fractional currency and minor coins redeemed.....	125,092 21	
On account of miscellaneous.....	335,181 71	
		102,501,116 87
Balance June 30, 1879.....		<u>7,504,806 51</u>

CHICAGO.

Balance June 30, 1878 \$5,637,625 47

RECEIPTS.

On account of customs, currency.....	\$953,786 19	
On account of customs, coin.....	884,599 58	
On account of internal revenue.....	2,294,644 36	
On account of sale of lands.....	16,302 23	
On account of gold sales.....	599,772 21	
On account of 4 per cent loan.....	2,762,981 86	
On account of certificates, act June 8, 1872.....	2,285,000 00	
On account of Post-Office Department.....	897,147 01	
On account of transfers, currency.....	13,386,877 79	
On account of transfers, coin.....	472,618 75	
On account of patent fees.....	8,321 95	
On account of disbursing officers, currency.....	10,688,556 26	
On account of disbursing officers, coin.....	2,278 78	
On account of 4 per cent refunding certificates.....	695,167 81	
On account of interest in coin.....	130,286 75	
On account of currency, miscellaneous.....	209,407 37	
On account of miscellaneous, coin.....	2,243 68	
		36,290,592 58
		<u>41,928,218 05</u>

DISBURSEMENTS.

On account of Treasury drafts, currency.....	10,552,620 91	
On account of Treasury drafts, coin.....	120,176 32	
On account of Post-Office drafts.....	957,032 22	
On account of disbursing accounts, currency.....	10,201,544 77	
On account of disbursing accounts, coin.....	12,903 88	
On account of gold sales.....	597,132 59	
On account of interest in coin.....	81,276 25	
On account of interest in coin, not reimbursed.....	42,776 00	
On account of interest in currency.....	20,598 25	
On account of interest in currency, not reimbursed.....	3,000 00	
On account of transfers, currency.....	6,896,567 35	
On account of transfers, coin.....	2,539,417 99	
On account of certificates of deposit, act June 8, 1872.....	3,545,000 00	
Canceled 4 per cent consols.....	6,519 90	
		35,583,566 43
Balance June 30, 1879.....		<u>6,344,651 62</u>

TABLE O.—*Receipts and disbursements, &c.*—Continued.

CINCINNATI.

Balance June 30, 1878.....\$2, 038, 277 23

RECEIPTS.

On account of customs	\$518, 559 41	
On account of internal revenue	334, 939 59	
On account of 4 per cent. consols	1, 190, 118 13	
On account of certificates, act June 8, 1872	2, 675, 000 00	
On account of Post-Office Department	303, 408 29	
On account of transfers	7, 546, 810 17	
On account of patent fees	4, 613 65	
On account of disbursing officers	1, 478, 448 35	
On account of interest, in coin	1, 584, 429 85	
On account of interest, in currency	600 00	
On account of miscellaneous	181, 567 58	
		15, 618, 495 02
		<u>17, 650, 772 25</u>

DISBURSEMENTS.

On account of Treasury drafts	2, 849, 668 27	
On account of Post-Office drafts	279, 703 75	
On account of disbursing accounts	1, 457, 995 15	
On account of interest, in coin	1, 580, 537 35	
On account of interest, in currency	600 00	
On account of transfers	6, 140, 531 53	
On account of certificates of deposit, act June 8, 1872	2, 335, 000 00	
On account of fractional currency redeemed	22, 000 02	
		14, 666, 036 07
Balance June 30, 1879		<u>2, 990, 736 18</u>

NEW ORLEANS.

Balance June 30, 1878.....\$4, 633, 262 19

RECEIPTS.

On account of customs	\$1, 515, 647 86	
On account of internal revenue	777, 066 94	
On account of sale of lands	4, 808 80	
On account of Post-Office Department	540, 090 34	
On account of transfers	3, 377, 490 48	
On account of patent fees	1, 430 50	
On account of disbursing officers	5, 476, 278 87	
On account of interest, in coin	8, 569 00	
On account of interest, in currency	2, 420 00	
On account of miscellaneous	831, 460 42	
		12, 535, 272 21
		<u>17, 108, 534 40</u>

DISBURSEMENTS.

On account of Treasury drafts	4, 740, 144 20	
On account of Post-Office drafts	499, 014 74	
On account of disbursing accounts	5, 897, 340 27	
On account of interest, in coin	8, 569 00	
On account of interest, in currency	2, 420 00	
On account of transfers	1, 331, 000 00	
On account of fractional currency redeemed	10, 000 00	
		12, 468, 497 21
Balance June 30, 1879		<u>4, 680, 037 19</u>

REPORT OF THE SECRETARY OF THE TREASURY.

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TABLE O.—Receipts and disbursements, &c.—Continued.

NEW YORK.

Balance June 30, 1878..... \$171, 130, 252-99

RECEIPTS.

On account of customs.....	\$100, 004, 805 65	
On account of internal revenue	1, 943, 430 39	
On account of gold notes.....	12, 317, 400 00	
On account of certificates of deposit, act June 8, 1872.....	55, 740, 000 00	
On account of Post-Office Department.....	7, 629, 517 05	
On account of transfers	262, 585, 393 71	
On account of patent fees.....	7, 623 36	
On account of miscellaneous	15, 408, 020 94	
On account of disbursing officers.....	285, 152, 239 55	
On account of superintendent assay office, New York.....	10, 263, 589 89	
On account of interest, in coin and currency.....	68, 216, 224 51	
		<u>319, 268, 245 05</u>
		990, 398, 498 04

DISBURSEMENTS.

On account of Treasury drafts	371, 632, 647 77	
On account of Post-Office drafts.....	7, 211, 282 57	
On account of disbursing accounts.....	274, 650, 809 94	
On account of superintendent assay office, New York.....	11, 890, 425 46	
On account of certificates of deposit, act June 8, 1872, redeemed.....	68, 105, 000 00	
On account of gold notes redeemed.....	28, 119, 300 00	
On account of silver notes redeemed.....	66, 280 00	
On account of fractional currency redeemed in silver and notes.....	213, 000 00	
On account of fractional silver coin redeemed, act June 9, 1879.....	628, 643 00	
On account of interest in coin and currency.....	68, 206, 422 76	
		<u>830, 723, 811 50</u>
Balance June 30, 1879.....		<u>159, 674, 686 54</u>

PHILADELPHIA.

Balance June 30, 1878..... \$9, 345, 283 10

RECEIPTS.

On account of customs.....	\$3, 764, 626 24	
On account of internal revenue	478, 516 00	
On account of gold notes.....	800, 000 00	
On account of certificates, act June 8, 1872	13, 345, 000 00	
On account of Post-Office Department.....	707, 221 16	
On account of transfers	27, 481, 030 48	
On account of patent fees.....	5, 213 60	
On account of disbursing officers.....	16, 492, 309 02	
On account of interest, in coin	1, 100, 811 25	
On account of interest, in currency.....	1, 067, 264 75	
On account of miscellaneous	3, 453, 608 00	
On account of fractional currency.....	42, 216 70	
On account of fractional silver coin	779, 560 00	
		<u>74, 517, 427 20</u>
		83, 882, 710 30

DISBURSEMENTS.

On account of Treasury drafts.....	19, 989, 451 67	
On account of Post-Office drafts.....	664, 632 21	
On account of disbursing accounts.....	16, 231, 979 46	
On account of interest, in coin	2, 947, 851 23	
On account of interest, in currency.....	3, 118, 620 45	
On account of transfers	11, 540, 165 00	
On account of certificates of deposit, act June 8, 1872.....	12, 905, 000 00	
On account of fractional currency redeemed	43, 065 70	
On account of fractional silver coin	399, 760 00	
		<u>67, 840, 525 72</u>
Balance June 30, 1879		<u>16, 022, 164 58</u>

TABLE O.—*Receipts and disbursements, &c.*—Continued.

SAN FRANCISCO.

Balance June 30, 1878 *\$12,964,223 70

RECEIPTS.

On account of customs	\$6,484,118 58	
On account of internal revenue	2,548,606 00	
On account of sale of lands	203,719 53	
On account of standard dollars received for silver certificates	8,207,290 00	
On account of refunding certificates	105,061 58	
On account of Post-Office Department	600,580 54	
On account of transfers	18,672,372 61	
On account of patent fees	13,642 20	
On account of disbursing officers	19,824,762 82	
On account of 4 per cent. loan, 1907	8,102,535 84	
On account of coin withheld in lien of United States notes disbursed	535,090 00	
On account of miscellaneous	1,520,103 93	
		66,907,883 63
		79,872,107 33

DISBURSEMENTS.

On account of Treasury drafts	7,386,893 14	
On account of Post-Office drafts	453,094 89	
On account of disbursing accounts	19,405,951 52	
On account of bullion account	9,750,000 00	
On account of interest, in coin	181,320 79	
On account of interest, in currency	15,360 00	
On account of transfers	18,750,000 00	
On account of United States notes disbursed in lieu of gold coin	535,090 00	
		56,477,710 34
Balance June 30, 1879		23,394,396 99

SAINT LOUIS.

Balance June 30, 1878 \$3,643,986 65

RECEIPTS.

On account of customs	\$1,172,900 48	
On account of internal revenue	692,444 71	
On account of sale of lands	9,386 37	
On account of gold	3,810 00	
On account of certificates, act June 8, 1872	560,000 00	
On account of Post-Office Department	1,098,228 60	
On account of transfers	9,638,667 56	
On account of patent fees	3,892 75	
On account of disbursing officers	5,720,236 04	
On account of 4 per cent. loan	830,447 41	
On account of coin sales	754,465 12	
On account of 5 per cent. redemption fund	277,807 29	
On account of miscellaneous	200,624 43	
		20,962,910 76
		24,606,897 41

DISBURSEMENTS.

On account of Treasury drafts	7,337,608 36	
On account of Post-Office drafts	1,151,447 23	
On account of disbursing accounts	5,676,375 70	
On account of coin sales	762,098 41	
On account of Treasurer's transfer account	26,533 45	
On account of interest, in coin	473,896 43	
On account of interest, in currency	6,690 00	
On account of transfers, inclusive of standard dollars	4,439,455 83	
On account of certificates of deposit, act June 8, 1872	910,000 00	
On account of fractional currency redeemed	5,845 00	
		20,789,450 41
Balance June 30, 1879		3,817,447 00

* The reserve fund, amounting to \$2,240,000, is included in this amount.

TABLE O.—*Receipts and Disbursements, &c.*—Continued.

TUCSON.

Balance June 30, 1878	\$400,828 40
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RECEIPTS.

On account of customs	1,600 98	
On account of internal revenue	23,474 53	
On account of sale of lands	6,500 00	
On account of Post-Office Department	93,955 00	
On account of transfers	1,173,281 91	
On account of disbursing officers	42,990 31	
On account of miscellaneous	33,120 22	
		1,374,862 95
		1,775,191 35

DISBURSEMENTS.

On account of Treasury drafts	21,554 50	
On account of disbursing accounts	540,654 36	
On account of transfers	923,220 91	
		1,485,429 77
Balance June 30, 1879		289,761 58

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, November 24, 1879.

SIR: I have the honor to submit the report of the Bureau of Internal Revenue, for the fiscal year ended June 30, 1879, accompanied by additional facts and figures bringing down the operations of this branch of the public service as nearly as possible to the present date.

It affords me great pleasure to be able to report an improved condition of the internal-revenue service: first, in regard to the receipts; second, in respect to the character and efficiency of the officers employed; third, in respect to the disposition of tax-payers to observe the laws; and, fourth, in regard to public opinion in reference to the enforcement of the laws. The marked improvement in the receipts during the past four months in the face of the great reduction of the tax on tobacco, gives promise that the receipts from internal-revenue taxes will, during the present fiscal year, reach the sum of \$115,000,000.

The one hundred and twenty-six collectors and their subordinates, as a body of officers to whom is intrusted the duty of collecting nearly \$115,000,000 of revenue, are entitled to the respect and commendation of the people and the government for their capacity, integrity, and fidelity to duty.

The great majority of the tax-payers have observed the laws, and faithfully paid their taxes, and it is believed that in the greater portion of the country violations of the internal-revenue laws are as infrequent as can reasonably be expected. And in those districts where the laws have been for years openly violated, and the officers set at defiance, there is a returning sense in the minds of a majority of the people of the duty of the tax-payers to observe the laws and of the officers of the government to enforce them.

RESISTANCE TO ENFORCEMENT OF THE LAWS.

It will be seen from the table on page 14, that during the last three years and four months 3,117 illicit distilleries have been seized, 6,431 persons arrested for illicit distilling, and 26 officers and employes killed and 47 wounded while engaged in enforcing the internal-revenue laws. These facts clearly show the dangerous and difficult character of the work that has been performed by our officers in the enforcement of the laws; and the fact that during the past sixteen months 1,395 illicit distilleries have been seized, 3,281 illicit distillers arrested, 4 officers and employes killed and 22 wounded while enforcing the laws, and the further fact that nearly all of these seizures, arrests, and resistance of authority are con-

fined to the districts long infested with these troubles, indicates unmistakably that much remains to be done to place the service upon a satisfactory footing. This can only be done by constant, vigorous, and courageous efforts of repression with such a force of deputies, armed when necessary, as will demonstrate the ability and determination of the government to collect its revenues and enforce its laws. And I deem it my duty to again call your attention to the fact that the appropriations have been, and now are, inadequate to the proper enforcement of the laws.

It is well known that the manufacture of whisky with small stills has been long practiced by many persons in a number of States. A tax of 90 cents a gallon on this product is a great temptation to fraud. It has been found that in many portions of the country, especially in mountainous regions, distillers will league together for the purpose of avoiding the payment of the tax and resisting the officers of the United States engaged in the enforcement of the laws.

In making the distribution of the appropriation to collectors and their subordinates for the collection of the revenue and for policing all the States and Territories of the Union for the purpose of preventing and detecting frauds, it is found necessary, as a rule, to assign large areas of territory to each deputy collector, the size of the division being mainly determined by the number of manufacturers and dealers engaged in the production and sale of taxable articles. In the great majority of these divisions the deputy collectors perform their duties without molestation or resistance, so that in numerous cases as many as five or ten counties are assigned to a single deputy collector. In those collection-districts where illicit distilling is rife, experience has shown that the combinations of these violators of the law have for years been such as to set the ordinary force of officers at defiance, so that three years ago many experienced and intelligent officers had come to the conclusion that the fraud of illicit distilling was an evil too firmly established to be uprooted, and that it must be endured. The efforts of the past three years, although begun and continued with insufficient appropriations, have given such results as to show conclusively that, with a proper appropriation for this service, these frauds can be eradicated and resistance to the laws overborne.

The appropriations being insufficient to employ permanently the proper number of deputies for operations against illicit distillers, I have from time to time authorized collectors to employ a temporary force to aid the regular deputies in policing their divisions and seizing illicit distilleries, and it has been found necessary to provide many collectors with guns from the Ordnance Department of the government to enable them to arm their deputies for self-defense. It has been through the organization of these parties that collectors have been enabled to seize so many illicit distilleries, and to overcome the resistance which has on so many occasions been offered by combinations of illicit distillers.

It is in the interest of the government, whose laws are violated and whose revenues are withheld; it is in the interest of the public, whose peace is disturbed and whose morals are debauched; and it is in the interest of the officers of internal revenue, whose lives are endangered while enforcing the laws, that sufficient appropriations should be made to provide an ample force to suppress illicit distilling wherever found, and to police the infected country so as to prevent a recurrence of these demoralizing frauds, and I therefore have the honor to recommend the appropriation of \$100,000 as a deficiency, for the present fiscal year for this service.

I have directed the collectors in these infected districts to encourage the establishment of legal distilleries as an additional means of eradicating the evil of illicit distilling. This has been found to work well, 255 distilleries having been established in illicit distilling districts during the past fiscal year. This course has worked a material change with the public at large and with persons in the habit of distilling favorable to the observance of law, and if suitable appropriations are made to allow the employment of a sufficient number of deputy collectors to make thorough and frequent canvass of the districts, I am satisfied that within a year or two frauds against the revenue will be to a great extent broken up, and an orderly and peaceable administration of the laws established. The increase in the number of legal distilleries will materially augment the expense for storekeepers and gaugers, and will make it necessary that a deficiency appropriation be made for the present fiscal year of two hundred thousand dollars.

LEGISLATION FOR PROTECTION OF REVENUE OFFICERS.

I again call attention to the fact that in very few cases have the State courts taken cognizance of the murders and assaults committed upon the persons of the officers and employés of the government.

The penalties provided by law for murder and assault to murder are intended, amongst other things, for the protection of the citizen in life and limb. When, in a particular class of cases, the laws are rarely enforced, it is evident that they fall short of accomplishing one of their important purposes. This is obviously the case in respect to officers of the United States engaged in the enforcement of the internal-revenue laws. It is clear to my mind that in some portions of the country, for a considerable time to come, reliance cannot be placed upon the State courts for punishing citizens who commit murder or assaults to murder upon our officers while engaged in the performance of their duties. It seems to me of the utmost importance that the United States should, under its own laws and through its own courts, undertake the trial and punishment of persons who are guilty of murder and assault to murder of officers while engaged in or on account of the performance of their official duties, and I have the honor of renewing the recommendation made in my last annual report for the passage of such a law by Congress.

TAX UPON CIRCULATING NOTES OF CORPORATIONS AND INDIVIDUALS.

During the past two years assessments amounting to \$193,743.53 have been made against various corporations and individuals upon circulating notes issued in derogation of sections 3412 and 3413 U. S. Revised Statutes, and sections 19 and 20 of the act of February 8, 1875. There seems to be a growing disposition in many parts of the country upon the part of individuals and corporations to issue notes to be used as a local circulation, payable either in money or trade. Experience has shown that such issues are a "delusive and pernicious substitute for cash." The laws in question seem to be the only protection the people have against a flood of these insecure and dangerous notes, and in my opinion they should not be repealed.

PUBLICATIONS.

Since my last annual report I have caused to be prepared and printed a compilation of the internal-revenue laws and other statutes connected

therewith, which has been distributed for the use of United States judges, district attorneys, marshals, and officers of internal revenue. It is believed to be an accurate reproduction of the living law up to and including the acts of the last session of Congress, and I have no doubt will be of great public value. I am indebted mainly to the services of W. H. Armstrong, esq., and C. W. Eldridge, of the internal-revenue service, for the production of this work. I have also caused to be prepared and printed since my last annual report a revision of the Revenue Agents' Manual, which has been considerably enlarged. The former volume was so well received by the service that this volume has been printed in sufficient quantities to supply all the officers of internal revenue, and has been entitled the Internal Revenue Manual. I am indebted to Revenue Agent F. D. Sewall and C. W. Eldridge, esq., mainly for the preparation of this work.

DEFICIENCY TAXES UPON SPIRITS WITHDRAWN FOR EXPORTATION.

Under the existing law spirits intended for exportation are gauged before their withdrawal from the bonded warehouse, and are again gauged at the port of export when they are about to be laden upon a foreign-bound vessel, and the distiller or exporter is required to pay a tax of 90 cents per gallon upon any deficiency that may be found between the first and second gauges. These taxes are greatly complained of by the distillers and others engaged in the export trade. This law was undoubtedly designed for, and has had the effect of, preventing frauds in connection with the exportation of distilled spirits. It is, however, well known that it is next to impossible to so prepare wooden packages as to prevent a certain amount of evaporation in the course of transportation over a long line, especially in hot weather, and I fully recognize the hardship of requiring the distiller to pay tax upon spirits which have been lost by evaporation in the course of transportation.

The intent of the internal-revenue laws is to levy a tax of 90 cents a gallon upon spirits which are manufactured for and actually go into consumption in this country, and the tax in question is evidently not intended for revenue, but as a restrictive measure to prevent fraud.

These taxes have in many instances amounted to a reasonable profit on the sale of the spirits, and have therefore been felt as a great burden by the distillers. Where the spirits are withdrawn in good faith for exportation, and due diligence is exercised in their transportation, and losses occur by evaporation or accident in transportation without fraud or negligence on the part of the distiller, owner, or transportation company, or their agents, in my judgment no tax should be levied for any such loss. Such a tax necessarily discourages the exportation of American distilled spirits, and would seem to be contrary to sound public policy; and I have the honor to recommend that existing laws be so amended as to provide that taxes shall not be assessed for deficiencies occurring under the circumstances named. I would also recommend that provision of law be made for the exportation of alcohol in metallic cans of ten gallons and upwards.

BONDED WAREHOUSES, FOR PEACH AND APPLE BRANDY.

Distillers of brandy from grapes were, by the act of March 3, 1877, allowed to store their product for three years in bonded warehouse before payment of tax thereon; and I suggest for the consideration of Congress the expediency of according the same privilege to distillers of brandy from apples and peaches.

The latter is now the only class of distillers not having the option of three years' storage of their product before payment of tax, and the reasons for granting them the privilege are the same which induced its extension in the case of grain and grape-brandy distillers, and are such as operate with especial force in the case of all distillers of fruit.

The necessity for time to ripen the spirits sufficiently to give them a value remunerative to the producer, and for opportunity to obtain a favorable market is really more urgent than with grain distillers.

Under authority of the statute in that respect, I have already enlarged the time for the collection of this tax, in default of payment, to four months from the date when the same is payable; but I have not deemed it best to give further credit without the custody of the spirits as security.

The extension of the warehouse system to this class of distillers would occasion a considerable increase in the annual appropriation for pay of storekeepers; but some compensation for this outlay may, perhaps, be found in an increase in production when production no longer requires an immediate raising of money to meet the tax or else a sale of the product at unsatisfactory prices.

RECEIPTS FOR FIRST FOUR MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several sources of revenue for the first four months of the current fiscal year. The receipts for the corresponding period in the last fiscal year and a comparison of the receipts for the two periods are also given:

Sources of revenue.	Receipts from July 1, 1878, to October 31, 1878.	Receipts from July 1, 1879, to October 31, 1879.	Increase.	Decrease.
SPIRITS.				
Brandy distilled from apples, peaches, or grapes	\$257, 034 56	\$269, 975 05	\$12, 940 49	.....
Spirits distilled from materials other than apples, peaches, or grapes	15, 621, 150 41	18, 242, 981 09	2, 621, 830 68	.....
Wine made in imitation of champagne, &c				
Rectifiers (special tax)	15, 950 08	12, 012 53		\$3, 937 55
Dealers, retail liquor (special tax)	345, 582 50	343, 021 18		2, 561 32
Dealers, wholesale liquor (special tax)	36, 330 92	27, 720 58		8, 610 34
Manufacturers of stills, and stills or worms manufactured (special tax)	1, 050 43	1, 235 02	184 59	.....
Stamps for distilled spirits intended for export	3, 815 90	3, 942 20	126 30	.....
Stamps—warehouse, rectifiers', and dealers	84, 134 30	100, 792 30	16, 608 00	.....
Interest on tax upon spirits	12, 485 70	51, 721 54	39, 235 84	.....
Total	16, 377, 584 80	19, 053, 401 49	2, 675, 816 69	
TOBACCO.				
Cigars, cheroots, and cigarettes	4, 482, 744 67	4, 984, 850 65	502, 105 98	.....
Manufacturers of cigars (special tax)	9, 956 57	7, 854 24		2, 102 33
Snuff	391, 771 04	235, 307 26		156, 463 78
Tobacco of all descriptions	10, 002, 970 71	7, 822, 835 09		2, 180, 135 62
Stamps for tobacco or snuff intended for export	2, 932 30	2, 081 30		851 00
Dealers in leaf tobacco (special tax)	7, 829 44	5, 346 96		2, 482 48
Retail dealers in leaf tobacco (special tax)	1, 003 60	520 83		482 77
Dealers in manufactured tobacco (special tax)	152, 617 68	166, 388 52	13, 770 84	.....
Manufacturers of tobacco (special tax)	700 88	704 63	3 75	.....
Peddlers of tobacco (special tax)	4, 663 24	4, 114 34		548 90
Total	15, 057, 190 13	13, 230, 003 82		1, 827, 186 31

Sources of revenue.	Receipts from July 1, 1878, to October 31, 1878.	Receipts from July 1, 1879, to October 31, 1879.	Increase.	Decrease.
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.....	\$3, 952, 225 93	\$4, 477, 362 67	\$525, 136 74	.....
Brewers (special tax)	7, 847 54	7, 208 36	.....	\$639 18
Dealers in malt liquors (special tax)	39, 282 24	42, 912 66	3, 630 42	.....
Total	3, 999, 355 71	4, 527, 483 69	528, 127 98	.....
BANKS AND BANKERS.				
Bank deposits	468, 820 93	536, 774 30	67, 953 37	.....
Bank deposits, savings, &c.	120, 058 04	30, 863 25	.....	89, 189 79
Bank capital	256, 139 60	218, 903 34	.....	37, 236 26
Bank circulation	10, 145 26	25, 743 94	15, 598 68	.....
Total	855, 163 83	812, 289 83	.....	42, 874 00
MISCELLANEOUS.				
Adhesive stamps	2, 281, 843 11	2, 361, 273 11	79, 430 00	.....
Penalties	105, 270 37	60, 776 89	.....	44, 493 48
Articles and occupations formerly taxed but now exempt	134, 647 32	44, 378 77	.....	90, 268 55
Total	2, 521, 760 80	2, 466, 428 77	.....	55, 332 03
Aggregate receipts	38, 811, 055 27	40, 089, 607 60	1, 278, 552 33	.....

REDUCTION OF TOBACCO TAX.

During the discussion of the question of the reduction of the tax on manufactured tobacco, I ventured to suggest that the loss to the revenue would be at least \$9,000,000 per annum, and that no pecuniary benefit would result to consumers by a reduction of the retail price of tobacco. During four months of the present fiscal year the decrease in the receipts from tobacco and snuff, as compared with the corresponding period of last year, was \$2,336,599; these figures indicate a reduction for the year in receipts from this source of over \$7,000,000.

The increasing prosperity of the country which has given so favorable an impulse to all business has largely benefitted the tobacco trade, and the receipts have in consequence not suffered so heavily as was anticipated.

Experience has shown that no material advantage has inured to consumers in a reduction of the price by reason of the reduction of the tax.

EXAMINATION OF COLLECTORS' OFFICES.

I again call your attention to the system of quarterly examinations of the offices and accounts of collectors by skilled accountants. Under this system a more uniform method of conducting the business of collectors' offices has been established, a marked improvement has been effected in the style of the work in the offices, and the almost universal writing up of the books to date. These examinations enable this office, at short stated periods, to be definitely advised of the fact that the public funds are faithfully accounted for. Recent reports show that of the one hundred and twenty-six collectors' offices, ninety-eight are first class, according to the official standard, and the others are in a fair way to reach the highest grade.

INSPECTION OF OFFICERS.

The system of inspecting officers provided for more than two years ago has had an admirable effect upon the service. These inspections have been in the nature of a school of the officer. The inspections are conducted by revenue agents under careful instructions from this office, and I am satisfied that by this means the knowledge of the officers in respect to law and regulations has been greatly enlarged, and their diligence and faithfulness in the performance of official duty greatly improved. The reports of the examination of collectors' offices and of the inspection of officers constitute a fund of information in this office in respect to the *personnel* of the entire service which enables the Commissioner to form a just estimate of the character, capacity, and fidelity of all the officers in the service.

AMOUNTS COLLECTED AND ACCOUNTED FOR BY DISTRICTS.

At the close of the fiscal year which ended June 30, 1879, I caused a careful examination to be made of the records and accounts of each collector of internal revenue throughout the United States, with a view of ascertaining if the public moneys collected had been properly accounted for, and had the gratification of ascertaining that during the year \$113,449,621.38 of internal-revenue taxes had been collected, and that every dollar had been promptly paid into the Treasury.

During the past three fiscal years the total amount of internal-revenue taxes collected and paid into the Treasury has been \$343,098,969. The only amounts collected and not paid into the Treasury during the same period were \$2,786.13, which remain in the hands of two collectors who have been retired from the public service. Their accounts have been reported to the First Comptroller of the Treasury for suit, and the amounts due from them will be collected. The average cost of collection during the same period has been less than $3\frac{1}{4}$ per cent., including the salaries and expenses of this bureau.

Subjoined is a statement of the collections made by districts during the past fiscal year, with the name of each collector and the amount collected and accounted for by him:

Statement showing the aggregate collections made and reported to the Commissioner of Internal Revenue by collectors of the several collection districts during the fiscal year ended June 30, 1879.

Collection districts.	Names of collectors.	Aggregate collections.
First Alabama	L. H. Mayer	\$50,084 72
Second Alabama	D. B. Booth (late)	5,343 95
Do	James T. Rapier (present)	66,805 71
Arizona	Thomas Cordis	24,470 87
Arkansas	Edward Wheeler	115,219 57
First California	William Higby	1,911,385 48
Fourth California	A. L. Frost	306,113 21
Colorado	J. C. Wilson (late)	40,170 74
Do	James S. Wolf (present)	74,765 65
First Connecticut	Joseph Selden	251,313 21
Second Connecticut	D. F. Hollister	271,945 46
Dakota	William K. Hollenbeck (late)	6,609 50
Do	J. L. Pennington (present)	27,083 29
Delaware	James McIntire	378,684 39
Florida	A. A. Knight	200,424 73
Second Georgia	A. Clark	214,714 35

Statement showing the aggregate collections, &c.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Third Georgia	E. C. Wade	\$108,056 25
Idaho	A. Savage	21,883 88
First Illinois	J. D. Harvey	8,270,947 97
Second Illinois	William B. Allen	236,270 45
Third Illinois	A. Nase	809,895 58
Fourth Illinois	John Tillson	967,781 85
Fifth Illinois	H. Knowles	6,930,169 57
Seventh Illinois	J. W. Hill	50,273 78
Eighth Illinois	J. Morriam	1,490,264 30
Thirteenth Illinois	J. C. Willis	715,148 25
First Indiana	J. C. Veatch	196,034 51
Fourth Indiana	Will Cumback	3,281,981 87
Sixth Indiana	F. Baggs	594,972 84
Seventh Indiana	Frank White (late)	1,269,770 92
Do	D. W. Minshall (present)	280,319 50
Tenth Indiana	George Moon	142,373 92
Eleventh Indiana	J. P. Wildman	75,650 27
Second Iowa	S. S. Farwell	276,592 17
Third Iowa	J. E. Simpson	298,663 81
Fourth Iowa	John Connell	172,116 54
Fifth Iowa	L. P. Sherman	92,072 87
Kansas	J. C. Carpenter	176,995 57
Second Kentucky	William A. Stuart	543,443 85
Fifth Kentucky	James F. Buckner	3,069,691 06
Sixth Kentucky	W. S. Holden	2,885,094 31
Seventh Kentucky	A. M. Swope	894,735 23
Eighth Kentucky	W. J. Landram	161,193 03
Ninth Kentucky	John E. Blaine	118,788 46
Louisiana	Morris Marks	588,595 99
Maine	F. J. Rollins	75,531 22
Third Maryland	R. M. Proud	2,163,034 34
Fourth Maryland	Daniel C. Bruce	103,637 81
Third Massachusetts	Charles W. Slack	1,190,569 39
Fifth Massachusetts	C. C. Dame	903,183 77
Tenth Massachusetts	E. E. Tucker	341,895 50
First Michigan	L. S. Trowbridge	1,219,698 67
Third Michigan	H. B. Rowleson	190,913 58
Fourth Michigan	S. S. Bailey	111,128 68
Sixth Michigan	C. V. DeLand	132,302 41
First Minnesota	A. C. Smith	93,850 49
Second Minnesota	William Bickel	211,858 27
Mississippi	R. C. Powers (late)	30,033 67
Do	James Hill (present)	57,238 01
First Missouri	I. H. Sturgeon	4,374,813 80
Second Missouri	A. B. Carroll	57,035 72
Fourth Missouri	A. C. Stewart	280,062 47
Fifth Missouri	D. H. Budlong	105,566 04
Sixth Missouri	R. T. Van Horn	200,328 45
Montana	T. P. Fuller	30,084 53
Nebraska	H. A. Newman (late)	92,532 45
Do	F. W. Robb (late)	481,774 12
Do	Lorenzo Crounse (present)	302,003 24
Nevada	F. C. Lord	61,263 06
New Hampshire	A. H. Young	222,808 88
First New Jersey	William P. Tatem	224,171 23
Third New Jersey	C. Barcalow	320,093 82
Fifth New Jersey	R. B. Hathorn	4,125,950 09
New Mexico	G. A. Smith	18,898 42
First New York	James Freeland	3,513,417 90
Second New York	M. B. Blake	2,915,918 49
Third New York	Max Weber	4,282,837 07
Eleventh New York	M. D. Stivers	178,254 82
Twelfth New York	J. M. Johnson	482,916 92
Fourteenth New York	R. P. Lathrop	571,915 15
Fifteenth New York	J. T. Masters (late)	16,497 91
Do	Thomas Stevenson (present)	198,196 35
Twenty-first New York	J. C. P. Kincaid	327,467 09
Twenty-fourth New York	J. B. Strong	706,144 85
Twenty-sixth New York	Benjamin Devoe	240,257 07
Twenty-eighth New York	Burt Van Horn	813,978 97
Thirtieth New York	F. Buell	1,197,999 40
Second North Carolina	Thomas Powers	77,272 14
Fourth North Carolina	I. J. Young	985,394 78
Fifth North Carolina	William H. Wheeler	1,064,463 12
Sixth North Carolina	J. J. Mott	336,238 73
First Ohio	Amos Smith, jr.	10,832,458 61
Third Ohio	Robert Williams, jr.	966,097 16
Fourth Ohio	R. P. Kennedy	476,026 88
Sixth Ohio	James Pursell	613,699 78

Statement showing the aggregate collections, &c.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Seventh Ohio	C. C. Walcutt	\$296,834 34
Tenth Ohio	C. Waggoner	985,137 32
Eleventh Ohio	B. F. Coates	781,631 89
Fifteenth Ohio	Jewett Palmer	169,956 83
Eighteenth Ohio	C. B. Pettengill	773,324 27
Oregon	J. C. Cartwright	88,471 12
First Pennsylvania	James Ashworth	2,262,216 01
Eighth Pennsylvania	J. T. Valentine	447,771 52
Ninth Pennsylvania	T. A. Wiley	870,264 95
Twelfth Pennsylvania	E. H. Chase	303,693 99
Fourteenth Pennsylvania	C. J. Bruner	162,113 64
Sixteenth Pennsylvania	Edward Scull	172,136 87
Nineteenth Pennsylvania	C. M. Lynch	101,391 50
Twentieth Pennsylvania	James C. Brown	88,298 56
Twenty-second Pennsylvania	Thomas W. Davis	1,002,727 66
Twenty-third Pennsylvania	John M. Sullivan	536,167 66
Rhode Island	E. H. Rhodes	230,583 17
South Carolina	E. M. Brayton	105,233 91
Second Tennessee	J. A. Cooper	101,469 88
Fifth Tennessee	W. M. Woodcock	702,687 72
Eight Tennessee	E. F. Patterson	104,766 84
First Texas	W. H. Sinclair	104,650 46
Third Texas	M. N. Brewster (late)	4,020 12
Do	Benjamin C. Ludlow (present)	83,421 58
Fourth Texas	A. G. Malloy	58,970 16
Utah	O. J. Hollister	47,413 02
Vermont	C. S. Dana	50,159 59
Second Virginia	James D. Brady	1,157,687 75
Third Virginia	Otis H. Russell	2,144,170 65
Fourth Virginia	William L. Fernald	1,378,594 91
Fifth Virginia	J. H. Rives	1,566,900 17
Sixth Virginia	B. B. Botts	201,193 40
Washington	James R. Hayden	30,277 11
First West Virginia	I. H. Duval	276,753 41
Second West Virginia	George W. Brown	46,222 44
First Wisconsin	I. M. Bean	2,200,128 58
Second Wisconsin	H. Harnden	145,468 47
Third Wisconsin	A. K. Osborn	192,022 73
Sixth Wisconsin	H. E. Kelley	89,982 42
Wyoming	E. P. Snow	14,197 44
Total from collectors		107,213,082 81
Cash deposited for purchase of adhesive stamps		6,37,538 37
Total receipts from all sources		113,449,621 38

COST OF COLLECTION.

The total cost of collecting internal revenue in the United States for the fiscal year ended June 30, 1879, was as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c.	\$1,822,000 00
For salaries and expenses of revenue agents, surveyors of distilleries, gangers, storekeepers, and miscellaneous expenses	1,650,000 00
For dies, paper, and stamps	375,000 00
For alteration of stamps	6,411 33
For expenses of detecting and punishing violations of internal-revenue laws	98,890 85
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	253,330 00
Total	4,205,632 18

Being $3\frac{7}{10}$ per cent. upon the amount collected.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1881, as follows:

For salaries and expenses of collectors	\$1,900,000
For salaries and expenses of thirty-five revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	1,700,000
For dies, paper, and stamps	375,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	100,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	253,330
Total	4,328,330

DISTRICT ATTORNEYS' AND MARSHALS' FEES.

The intimate relation existing between this office and the offices of the several district attorneys and marshals throughout the United States has caused me to give considerable attention to the subject of their compensation, and I have reached the conclusion that there are very few subjects of legislation that so well merit the attention of Congress. In my opinion, the system which requires these officers to rely upon fees as a means of compensation is a vicious one, tending to demoralize the service, and I think should be abolished. If authority was conferred upon the Attorney-General to fix the salaries of the district attorneys as he now has of their assistants, and also to fix the salaries of the marshals and their deputies, with such allowance for traveling expenses as would be just, the whole to be paid out of the Treasury; or if these salaries were fixed by law, I venture to say that the service would be greatly improved.

REVENUE AGENTS.

During the fiscal year ended June 30, 1879, thirty-five revenue agents were employed.

Aggregate salary of agents	\$80,183 00
Aggregate amount for traveling expenses	45,604 21
Stationery furnished agents	183 84

Total amount of expenses of revenue agents for fiscal year	125,971 05
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Revenue agents have been employed as follows:

As chief of division in this office	1
Assigned to divisions	24
Employed examining collectors' accounts	4
Assistants to agents in charge of divisions	5
Special duty	1

WORK OF REVENUE AGENTS.

Number of persons arrested for violating internal-revenue laws on information of revenue agents	934
Number of violations of law reported by revenue agents	1,105
Value of property seized on information of revenue agents	\$280,944 12
Amount of uncollected taxes and penalties reported to collectors by revenue agents	880,635 31

STATISTICS OF OPERATIONS AGAINST ILLICIT DISTILLERS.

The following table shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the last fiscal year, and from July 1st to October 31st, inclusive:

Districts.	Stills seized.			Persons arrested.			Officers and guides killed and wounded.	
	During fiscal year.	Since June 30.	Total.	During fiscal year.	Since June 30.	Total.	Killed.	Wounded.
Second Alabama	71	12	83	310		310		
Arkansas	11		11	40		40		
Arizona	2		2	15		15		
First Connecticut		1	1	3		3		
First California		2	2	2		2		
Dakota		1	1	3		3		
Second Georgia	184	21	205	513	64	577	1	5
Third Georgia	32	6	38	52		52		1
Fourth Illinois	4		4	7		7		
Thirteenth Illinois	1		1	3		3		
First Indiana	3	1	4					
Fourth Indiana	1		1	3		3		
Seventh Indiana	1		1	1		1		
Second Iowa	1	4	4	4		4		
Kansas	1		1	1		1		
Second Kentucky	28	10	38	14		14		1
Fifth Kentucky	23	1	24	39	7	46		1
Eighth Kentucky	48	20	68	10		10		
Ninth Kentucky	6	3	9	46	15	61		
Louisiana	1	1	2					
Third Maryland		1	1	7		7		
Mississippi	1		1	1		1		
First Missouri	3		3					
Second Missouri	2	3	5	4	9	13		
Fourth Missouri	1		1					
Fifth Missouri	1		1	3		3		
First Michigan	2		2	1		1		
Fourth Michigan	1		1	1		1		
First New Jersey		1	1	1		1		
Fifth New Jersey	1		1	2		2		
First New York	9		9	7		7		
Second New York	1		1	1		1		
Third New York	6	2	8	2	4	6		
Twenty-first New York	1		1	2		2		
Second North Carolina	3		3	2		2		
Fourth North Carolina	65	10	75	141	9	150	1	2
Fifth North Carolina	136	2	138	64		64		1
Sixth North Carolina	274	19	293	343	95	438		
Sixth Ohio	1		1					
Fifteenth Ohio	3		3					
Twelfth Pennsylvania	1	2	3	2	3	5		
Fourteenth Pennsylvania		1	1		1	1		
Twenty-second Pennsylvania	3		3	1		1		
South Carolina	66	17	83	117	2	119		5
Second Tennessee	83	3	86	375		375	1	
Fifth Tennessee	151	22	173	579	87	666	1	3
Eighth Tennessee				5		5		
First Texas	1		1	2		2		
Third Texas		2	2		16	16		
Fourth Texas	3		3	3	1	4		
Vermont	1	2	3		3	3		
Third Virginia	3	1	4	4	1	5		
Fourth Virginia	13		13	27		27		
Fifth Virginia	45	4	49	157	15	172		1
Sixth Virginia	2		2					
First West Virginia	8		8	11		11		
Second West Virginia	8	1	9	15	1	16		
First Wisconsin	3		3	2		2		
Total	1,319	176	1,495	2,924	357	3,281	4	22

The following table shows the number of illicit stills seized, persons arrested operating the same, and casualties to officers and employes in the suppression of illicit distillation, during the last three fiscal years, and from June 30 to November 1, 1879:

	1877.	1878.	1879.	June 30, 1879, to November 1, 1879.	Total.
Stills seized	598	1,024	1,319	176	3,117
Persons arrested	1,174	1,976	2,924	357	6,431
Officers and employes killed	12	10	4		26
Officers and employes wounded	8	17	22		47

PROSECUTIONS OF REVENUE OFFICERS IN STATE COURTS.

Number of officers and employes of the government who have been proceeded against in State courts for acts committed while in discharge of their official duties during the fiscal year.

Second district of Kentucky	5
Fifth district of Kentucky	4
Fourth district of North Carolina	1
Fifth district of North Carolina	4
District of South Carolina	4
Fifth district of Virginia	8
Fifth district of Tennessee	8
Second district of Georgia	10
Third district of Georgia	6
District of Arkansas	6
Number of prosecutions of officers previously reported, during the past three fiscal years	109
Total	165

My information is, and I am of the opinion that, very nearly, if not quite all, of these prosecutions are without probable cause, and are instituted as a means of obstructing the enforcement of the laws, and these facts afford additional evidence of the difficulties in the way of collecting the internal revenue.

I deem it proper to state, and I take pleasure in so doing, that in the States where so much opposition is met in the enforcement of the laws, there are many honest and honorable manufacturers and dealers who not only pay their taxes, but condemn the frauds and lawlessness of others.

EXPENDITURES FOR THE DISCOVERY OF AND PUNISHMENT FOR FRAUDS UPON THE INTERNAL REVENUE.

In accordance with the provisions of the act of Congress approved June 19, 1878, the following detailed statement of expenditures from the appropriation for detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws is submitted.

Amount expended through collectors of internal revenue for information leading to the discovery of frauds and punishment of guilty persons, as follows:

James Ashworth, first Pennsylvania	\$209 75
E. M. Brayton, district South Carolina	2,722 33
George W. Brown, second West Virginia	403 95
J. F. Buckner, fifth Kentucky	1,789 00
B. B. Botts, sixth Virginia	91 69
J. E. Blaine, sixth Kentucky	232 53
Andrew Clark, second Georgia	3,370 70

J. A. Cooper, second Tennessee	\$4, 364 53
A. B. Carroll, second Missouri	142 55
I. H. Duvall, first West Virginia	1, 503 80
W. L. Fernald, fourth Virginia	527 50
J. D. Harvey, first Illinois	8 70
W. J. Landram, eighth Kentucky	2, 426 78
B. C. Ludlow, third Texas	167 50
J. J. Mott, sixth North Carolina	2, 162 92
M. Marks, district of Louisiana	50 00
Thomas Powers, second North Carolina	75 00
R. M. Proud, third Maryland	8 00
R. F. Patterson, eighth Tennessee	113 00
J. T. Rapier, second Alabama	1, 120 00
O. H. Russell, third Virginia	73 20
J. H. Rives, fifth Virginia	3, 287 16
I. H. Sturgeon, first Missouri	625 83
Charles W. Slack, third Massachusetts	500 00
Joseph Selden, first Connecticut	151 60
W. A. Stuart, second Kentucky	1, 741 50
E. Wheeler, district of Arkansas	945 00
E. C. Wade, third Georgia	2, 124 75
W. M. Woodcock, fifth Tennessee	9, 915 40
W. H. Wheeler, fifth North Carolina	965 50
I. J. Young, fourth North Carolina	1, 055 40
Total disbursed by collectors	42, 875 57

Amount expended through internal revenue agents for the discovery of violations of the internal-revenue law, and the punishment of guilty persons, as follows:

George W. Atkinson	\$96 00
A. H. Brooks	2, 482 79
A. M. Crane	1, 077 75
W. H. Chapman	911 00
T. J. Grimeson	927 60
W. A. Gavett	528 00
H. P. Hurst	344 30
T. J. Kinney	25 00
Horace Kellogg	664 50
E. Latham	660 59
Ferd. Meyer	2, 528 47
John Mitchell	1, 576 85
Edward McLeer	744 15
Jasper Packard	1, 060 20
F. D. Sewall	507 43
J. L. Trumbull	1, 009 15
J. H. Tompkins	169 70
James C. Wheeler	280 40
Jacob Wagner	557 45
S. A. Whitfield	4, 595 21
E. D. Webster	4, 383 91
Charles P. Brown	60 00
William Somerville	116 00
Total disbursed by revenue agents	25, 306 45

For information leading to the discovery of unpaid taxes and penalties under Circular 99	\$22, 223 90
For rewards for illicit distilleries under circular of March 10, 1875	750 00
Paid for arms and ordnance stores for protection of officers while enforcing the internal-revenue law	842 36
Amount paid for extra work in the examination of abstracts of the books of leaf-tobacco dealers for the discovery of violations of law by manufacturers	6, 093 11
Miscellaneous expenditures (transportation of arms, of books, packages, &c., to be used as evidence, and extraordinary expenses for obtaining evidence in cases on trial)	799 46
Total	98, 890 85

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by subvouchers duly sworn to. These accounts pass through all the accounting officers of the Treasury Department, and are filed in the Register's Office.

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1881, the sum of \$253,330 as salaries for the following number of officers, clerks, and employés in this bureau:

One Commissioner, at	\$5,000
One deputy commissioner, at	3,200
Two heads of division, at	2,500
Five heads of division, at	2,250
One stenographer, at	1,800
Twenty-three clerks, class four, at	1,800
Twenty-six clerks, class three, at	1,600
Thirty-six clerks, class two, at	1,400
Twenty-one clerks, class one, at	1,200
Thirteen clerks, at	1,000
Fifty clerks, at	900
Four assistant messengers, at	720
Ten laborers, at	660

An aggregate of one hundred and ninety-three persons.

In making this recommendation, I would state that it is the same amount that Congress appropriated for the fiscal year ending June 30, 1880; and I find that it will be wholly impracticable to reduce the force in any particular without material injury to the public service.

OFFICIAL FORCE FOR FISCAL YEAR 1880.

The force connected with this bureau in the various districts throughout the United States is as follows:

One hundred and twenty-six collectors, who receive salaries as follows:

Twenty-seven	\$4,500
Three	4,375
Three	4,250
Five	4,125
One	3,875
Three	3,750
Two	3,625
Five	3,500
One	3,375
Three	3,250
Seven	3,125
Eleven	3,000
Nine	2,875
Twelve	2,750
Five	2,625
Fourteen	2,500
Six	2,375
Three	2,250
Three	2,125

There are also employed eight hundred and sixty deputy collectors, who receive salaries as follows:

Thirteen	\$1,900
Sixteen	1,800
Twenty-five	1,700
One	1,650
Thirty-three	1,600
Twelve	1,550

One	\$1, 525
Forty-five	1, 500
Four	1, 475
Five	1, 450
One hundred	1, 400
Two hundred and thirty-nine	1, 350
One	1, 325
Eighteen	1, 300
Forty-nine	1, 250
Three	1, 225
Thirty-two	1, 200
Six	1, 175
Eighty-four	1, 150
Sixteen	1, 100
One	1, 075
Fourteen	1, 000
Six	975
Ten	950
Two	925
Thirty-three	900
One	875
One	850
Thirteen	800
Nine	700
Five	650
One	640
Sixteen	600
Five	500
Two	400
Nineteen	300
Four	250
One	240
Eleven	200
Two	100

Also one hundred and seventy-nine clerks, messengers, and janitors, who receive salaries as follows :

Six clerks	\$1, 500
One clerk	1, 450
Two clerks	1, 400
Eleven clerks	1, 350
One clerk	1, 300
One clerk	1, 250
Four clerks	1, 200
Fifteen clerks	1, 150
One clerk	1, 100
Twenty-three clerks	1, 050
One clerk	1, 000
Twenty-five clerks	950
Twenty-seven clerks	900
One clerk	850
Eleven clerks	800
Eight clerks	700
Three clerks	650
Twenty clerks	600
Three clerks	500
Six clerks	400
One messenger	400
Three messengers	300
Three janitors	300
One janitor	200
Six janitors	100

There are also employed 693 gaugers, who receive fees not to exceed \$5 per diem ; 829 storekeepers and gaugers, who receive not to exceed \$4 per diem ; 474 storekeepers, who receive not to exceed \$4 per diem (all of the foregoing officers are paid only when actually employed) ; and 51 tobacco inspectors who receive fees to be paid by the manufacturers.

ALLOWANCES FOR FISCAL YEAR 1880.

Allowances to districts for salaries, rents, fuel, and lights, not including express charges, stationery, telegraphing, &c.

First Alabama.....	\$10,325 00	First New Jersey.....	10,500 00
Second Alabama.....	14,350 00	Third New Jersey.....	10,430 00
Arizona.....	5,050 00	Fifth New Jersey.....	24,100 00
Arkansas.....	14,285 00	New Mexico.....	6,670 00
First California.....	36,450 00	First New York.....	33,750 00
Fourth California.....	20,850 00	Second New York.....	33,025 00
Colorado.....	11,080 00	Third New York.....	38,600 00
First Connecticut.....	10,275 00	Eleventh New York.....	9,150 00
Second Connecticut.....	11,325 00	Twelfth New York.....	14,425 00
Dakota.....	7,200 00	Fourteenth New York.....	12,750 00
Delaware.....	11,595 00	Fifteenth New York.....	7,800 00
Florida.....	10,185 00	Twenty-first New York.....	9,925 00
Second Georgia.....	27,520 00	Twenty-fourth New York.....	11,280 00
Third Georgia.....	21,870 00	Twenty-sixth New York.....	8,900 00
Idaho.....	5,605 00	Twenty-eighth New York.....	16,275 00
First Illinois.....	27,020 00	Thirtieth New York.....	18,125 00
Second Illinois.....	7,475 00	Second North Carolina.....	14,080 00
Third Illinois.....	9,175 00	Fourth North Carolina.....	29,128 23
Fourth Illinois.....	16,075 00	Fifth North Carolina.....	21,975 00
Fifth Illinois.....	17,400 00	Sixth North Carolina.....	29,683 12
Seventh Illinois.....	5,020 00	First Ohio.....	29,300 00
Eighth Illinois.....	14,250 00	Third Ohio.....	16,025 00
Thirteenth Illinois.....	16,100 00	Fourth Ohio.....	8,790 00
First Indiana.....	9,500 00	Sixth Ohio.....	8,390 00
Fourth Indiana.....	11,790 00	Seventh Ohio.....	11,250 00
Sixth Indiana.....	8,500 00	Tenth Ohio.....	13,765 00
Seventh Indiana.....	13,325 00	Eleventh Ohio.....	10,937 36
Tenth Indiana.....	8,745 00	Fifteenth Ohio.....	8,070 00
Eleventh Indiana.....	6,375 00	Eighteenth Ohio.....	19,524 05
Second Iowa.....	7,125 00	Oregon.....	7,500 00
Third Iowa.....	11,775 00	First Pennsylvania.....	40,050 00
Fourth Iowa.....	10,775 00	Eighth Pennsylvania.....	13,350 00
Fifth Iowa.....	8,300 00	Ninth Pennsylvania.....	16,172 55
Kansas.....	11,925 00	Twelfth Pennsylvania.....	13,787 00
Second Kentucky.....	14,575 00	Fourteenth Pennsylvania.....	9,800 00
Fifth Kentucky.....	22,200 00	Sixteenth Pennsylvania.....	9,675 00
Sixth Kentucky.....	16,014 13	Nineteenth Pennsylvania.....	6,150 00
Seventh Kentucky.....	13,500 00	Twentieth Pennsylvania.....	7,625 00
Eighth Kentucky.....	10,125 00	Twenty-second Penna.....	21,275 00
Ninth Kentucky.....	8,515 00	Twenty-third Pennsylvania.....	12,975 00
Louisiana.....	25,675 00	Rhode Island.....	8,975 00
Maine.....	8,325 00	South Carolina.....	20,425 00
Third Maryland.....	35,543 72	Second Tennessee.....	11,800 00
Fourth Maryland.....	7,725 00	Fifth Tennessee.....	22,303 79
Third Massachusetts.....	21,042 00	Eighth Tennessee.....	8,860 00
Fifth Massachusetts.....	17,550 00	First Texas.....	16,125 00
Tenth Massachusetts.....	11,050 00	Third Texas.....	11,600 00
First Michigan.....	15,625 00	Fourth Texas.....	9,800 00
Third Michigan.....	9,225 00	Utah.....	5,985 00
Fourth Michigan.....	6,100 00	Vermont.....	5,725 00
Sixth Michigan.....	8,200 00	Second Virginia.....	22,425 00
First Minnesota.....	8,100 00	Third Virginia.....	19,150 00
Second Minnesota.....	9,170 00	Fourth Virginia.....	18,450 00
Mississippi.....	18,945 00	Fifth Virginia.....	21,600 00
First Missouri.....	27,150 00	Sixth Virginia.....	13,800 00
Second Missouri.....	7,655 00	Washington Territory.....	5,650 00
Fourth Missouri.....	9,375 00	First West Virginia.....	12,725 00
Fifth Missouri.....	9,425 00	Second West Virginia.....	6,725 00
Sixth Missouri.....	10,250 00	First Wisconsin.....	13,850 00
Montana.....	8,225 00	Second Wisconsin.....	7,900 00
Nebraska.....	11,996 75	Third Wisconsin.....	10,525 00
Nevada.....	7,600 00	Sixth Wisconsin.....	7,425 00
New Hampshire.....	8,855 00	Wyoming.....	5,175 00
Total.....			1,758,332 70

SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1880, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated, the salaries would be readjusted at the end of the fiscal year:

For collection of—

\$25,000 or less	\$2,000
25,000 to \$37,500—12,500	2,125
37,500 to 50,000—12,500	2,250
50,000 to 75,000—25,000	2,375
75,000 to 100,000—25,000	2,500
100,000 to 125,000—25,000	2,625
125,000 to 175,000—50,000	2,750
175,000 to 225,000—50,000	2,875
225,000 to 275,000—50,000	3,000
275,000 to 325,000—50,000	3,125
325,000 to 375,000—50,000	3,350
375,000 to 425,000—50,000	3,375
425,000 to 475,000—50,000	3,500
475,000 to 550,000—75,000	3,625
550,000 to 625,000—75,000	3,750
625,000 to 700,000—75,000	3,875
700,000 to 775,000—75,000	4,000
775,000 to 850,000—75,000	4,125
850,000 to 925,000—75,000	4,250
925,000 to 1,000,000—75,000	4,375
1,000,000 and upward	4,500

RECEIPTS FROM DISTILLED SPIRITS.

The following statement shows the receipts from the several articles or occupations relating to distilled spirits subject to tax under internal-revenue laws now in force, for the fiscal years ended June 30, 1878 and 1879, together with the increase or decrease on each article or occupation:

Articles or occupations.	Receipts for fiscal year ended June 30—		Increase.	Decrease.
	1878.	1879.		
Spirits distilled from apples, peaches, or grapes	\$992,634 58	\$919,099 74		\$73,534 84
Spirits distilled from materials other than apples, peaches, or grapes	44,633,898 48	46,790,364 50	\$2,156,466 02	
Wine made in imitation of champagne				
Rectifiers (special tax)	210,068 70	160,123 21		49,945 49
Retail liquor dealers (special tax)	3,875,973 26	3,903,036 24	27,062 98	
Wholesale liquor dealers (special tax)	434,708 35	409,115 56		25,592 79
Manufacturers of stills (special tax)	1,068 77	1,315 86	247 09	
Stills or worms manufactured (special tax)	1,980 00	2,210 00	230 00	
Stamps for distilled spirits intended for export	6,890 50	17,212 20	10,321 70	
Stamps, distillery warehouse	101,494 90	126,374 50	24,879 60	
Stamps for rectified spirits	120,469 00	122,503 20	2,034 20	
Stamps, wholesale liquor dealers'	41,021 90	43,804 90	2,783 00	
Stamps, special bonded warehouse	294 10	225 30		68 80
Stamps, special bonded warehouse (re-warehousing)				
Stamps for imported spirits				
Interest on tax upon spirits	313 26	74,899 48	74,586 22	
Total	50,420,815 80	52,570,284 69	2,149,468 89	

PRODUCTION OF SPIRITS DURING THE YEAR.

The quantity of spirits, 71,892,621 gallons, produced and deposited in distillery warehouses during the fiscal year ended June 30, 1879, was greater than the quantity produced during any other year. The closest approximation to this product was that of the year ended June 30, 1870, which was 71,337,099 gallons.

The production of the fiscal year 1870 was obviously excessive, as it fell to 54,576,446 gallons in 1871, and it might be apprehended that the product of the year 1880 would fall below that of 1879. But when it is considered that 14,837,581 gallons of spirits were exported during the year 1879, and that the foreign demand is unabated, it seems probable that the large product for the early portion of this year will be continued during the year.

As compared with the fiscal year 1878, the increased production of the fiscal year 1879 is 15,789,568 gallons. This increase is distributed amongst the different varieties known to the trade, except "highwines," as follows:

	Gallons.
Bourbon whisky	2,181,561
Rye whisky	1,166,929
Alcohol	9,316,558
Rum	640,079
Gin	7,813
Pure, neutral, or cologne spirits	2,351,463
Miscellaneous	1,504,498
Total increase	17,168,901
Decrease in highwines	1,379,333
Net increase	15,789,568

PRODUCTION AND MOVEMENT OF SPIRITS DURING THE FIRST FOUR MONTHS OF THE PRESENT FISCAL YEAR.

The following table shows the production and movement of distilled spirits during four months of the present fiscal year. It shows that the foreign demand of last year is steadily maintained, while the production is 2,749,148 gallons greater than for the corresponding period last year, and the withdrawals 2,958,950 gallons greater than for the same period last year. If the business of these four months is maintained during the balance of the fiscal year, the production will be over eighty-two millions of gallons, and the amount of tax received will be over fifty-four and three-quarters millions of dollars.

Months.	Produced.	Withdrawn for export.	Withdrawn tax-paid.	Amount of tax paid.
	Gallons.	Gallons.	Gallons.	
July, 1879	4,506,116	583,578	4,223,587	\$3,801,228 30
August, 1879	4,750,549	675,589	4,593,105	4,133,794 50
September, 1879	5,783,380	934,624	5,503,630	4,953,267 00
October, 1879	6,755,703	1,015,353	5,966,837	5,370,153 30
Total	21,795,748	3,209,144	20,287,159	18,258,443 10

Increase over 1878.		Production.	Withdrawn tax-paid.
		Gallons.	Gallons.
In July		114,610	505,040
In August		775,312	641,423
In September		1,044,342	1,142,877
In October		814,884	669,610
Total		2,749,148	2,958,950

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1879:

States and Territories.	Grain.		Molasses.		Fruit.		Total number registered.	Total number operated.
	Number registered.	Number operated.	Number registered.	Number operated.	Number registered.	Number operated.		
Alabama.....	2	2			177	171	179	173
Arkansas.....	13	12			28	27	41	39
California.....	4	4			217	217	221	221
Colorado.....	2	2					2	2
Connecticut.....	3	3			116	111	119	114
Delaware.....					71	71	71	71
Florida.....			1	1			1	1
Georgia.....	25	24			591	587	616	611
Idaho.....	1	1					1	1
Illinois.....	29	28			47	47	76	75
Indiana.....	18	18			88	86	106	104
Iowa.....	3	3			15	15	18	18
Kansas.....	1	1			4	4	5	5
Kentucky.....	204	181			423	408	627	589
Louisiana.....	1	1			3	3	4	4
Maryland.....	14	14			12	12	26	26
Massachusetts.....	2	2	6	6	26	26	34	34
Mississippi.....					12	12	12	12
Missouri.....	22	20			91	88	113	108
Nebraska.....	2	2					2	2
New Hampshire.....			1	1			1	1
New Jersey.....	1	1			107	107	108	108
New Mexico.....					4	4	4	4
New York.....	6	6			82	79	88	85
North Carolina.....	280	274			996	987	1,276	1,261
Ohio.....	36	36			56	56	92	92
Oregon.....					8	8	8	8
Pennsylvania.....	74	70			18	17	92	87
South Carolina.....	20	20			89	86	109	106
Tennessee.....	57	57			382	376	439	433
Texas.....	5	4			27	25	32	29
Vermont.....					4	4	4	4
Virginia.....	41	41			739	737	780	778
West Virginia.....	2	2			132	130	134	132
Wisconsin.....	7	7			1	1	8	8
Total.....	875	836	8	8	4,566	4,502	5,449	5,346

NOTE.—Many tabular statements are omitted for want of space, but they can all be found in the bound volumes of the Commissioner's report.

SPIRITS AND TOBACCO REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits and manufactured tobacco (including snuff) removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Distilled spirits.		Year.	Manufactured tobacco.	
	Taxable (proof) gallons exported.	Percentage of production.		Pounds of tobacco exported.	Percentage of production.
1873.....	2,358,630	3.45+	1873.....	10,110,045	8.59+
1874.....	4,060,160	5.90+	1874.....	10,800,927	9.11+
1875.....	587,413	0.96+	1875.....	9,179,316	7.13+
1876.....	1,308,900	2.25+	1876.....	9,434,485	7.87+
1877.....	2,529,528	4.22+	1877.....	11,335,046	8.88+
1878.....	5,499,252	9.80+	1878.....	10,581,744	8.89+
1879.....	14,837,581	20.63+	1879.....	11,034,951	8.62+
Total.....	31,181,464	.....	Total.....	72,476,514	.....

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST FOUR MONTHS OF PRESENT FISCAL YEAR.

Statement, by districts, of the quantity in taxable gallons, and different kinds of spirits, withdrawn for export during the four months ended November 1, 1879.

Districts.	Alcohol.	Rum.
	<i>Gallons.</i>	<i>Gallons.</i>
1 Illinois.....	513,097	.....
3 Illinois.....	128,505	.....
5 Illinois.....	1,436,534	.....
8 Illinois.....	214,380	.....
1 Indiana.....	25,913	.....
7 Indiana.....	394,839	.....
3 Massachusetts.....	.....	84,06
5 Massachusetts.....	.....	369,84
Nebraska.....	20,134	.....
1 Ohio.....	17,436	.....
1 Wisconsin.....	4,404	.....
Total.....	2,755,242	453,90

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST FOUR MONTHS OF
LAST THREE FISCAL YEARS.

Statement, by districts, of the quantity, in taxable gallons, of spirits withdrawn for export during the four months ended November 1, 1877, November 1, 1878, and November 1, 1879.

Districts.	1877.	1878.	1879.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1 Illinois	165, 376	1, 043, 680	513, 097
3 Illinois	43, 088	98, 711	128, 505
5 Illinois	218, 411	1, 334, 489	1, 436, 534
8 Illinois			214, 380
1 Indiana			25, 913
4 Indiana	6, 327	52, 352	
7 Indiana			394, 839
5 Kentucky		1, 064	
6 Kentucky	1, 022	2, 493	
7 Kentucky		1, 096	
8 Kentucky		1, 053	
3 Maryland	7, 687		
3 Massachusetts	26, 233	147, 642	84, 062
5 Massachusetts	289, 365	357, 900	369, 840
1 Missouri		200, 494	
Nebraska	5, 986		20, 134
1 New York		7, 886	
1 Ohio	21, 497	53, 906	17, 436
6 Ohio	2, 479		
1 Wisconsin			4, 404
Total	787, 471	3, 302, 766	3, 209, 144

EXPORTATION OF DISTILLED SPIRITS.

The following figures show the increase or decrease as to the various kinds of spirits exported in the year 1879 as compared with the year 1878:

	<i>Gallons,</i>
Increase in alcohol	8, 879, 350
Increase in rum	430, 490
Increase in Bourbon whisky	6, 235
Increase in pure, neutral, or cologne spirits	37, 685
Increase in miscellaneous	1, 229
Total increase	9, 354, 989
Decrease in rye whisky	9, 787
Decrease in corn whisky	1, 125
Decrease in highwines	5, 748
Total decrease	16, 660
Net increase	9, 338, 329

The bulk of the spirits exported in both fiscal years (1878 and 1879) was alcohol produced in the northern part of Illinois, shipped on foreign-bound vessels at New York, and consigned to Marseilles, France. In the fiscal year 1878 alcohol was exported to nineteen ports other than Marseilles, and in the fiscal year 1879 to forty-three other ports. The bulk of the New England rum exported was consigned, as heretofore, to ports in Africa. The total number of ports to which spirits of all kinds were exported during the fiscal year 1878 was thirty-three, and during the fiscal year 1879 the number was increased to sixty-four, located, respectively, in North America, South America, Europe, Asia, Africa, Australia, and the islands of the Atlantic, Pacific, and Indian Oceans.

The exportation of spirits having nearly trebled in amount during the year 1879 as compared with the year 1878, it is apparent that the increase in such exportations has kept pace with that of other American products. As the principal increased demand for American spirits has been in those foreign ports in which they are best known, and as they have, during the years 1878 and 1879, become known in all parts of the world, it is anticipated that the exportations of such spirits during the current fiscal year will be still greater than those made during the fiscal year ended June 30, 1879.

During the year 1878, 5,748 gallons of high wines were withdrawn for exportation; in 1879 none were withdrawn for this purpose. In 1878 no pure, neutral, or cologne spirits were withdrawn for exportation, while in 1879 the quantity of such spirits withdrawn for such purpose was 37,685 gallons. Almost the entire increase, 9,354,989 gallons, in the quantity of spirits exported in 1879 consisted of those varieties which had been subjected to the several processes of distilling, redistilling, purifying, and refining before being deposited in the distillery warehouse. (See preceding tabular statement, showing the different kinds of spirits as known to the trade produced, withdrawn for various purposes during the year, and in warehouse at the beginning and close of the year.) Additional facilities for maintaining and perfecting the security afforded by the lien on the spirits and by the warehousing bonds have also been provided by legislation during the year. Upon the recommendation of this office the following provisions were inserted in the internal-revenue act of March 1, 1879:

A new bond shall be required in case of the death, insolvency, or removal of either of the sureties, and may be required in any other contingency affecting its validity or impairing its efficiency, at the discretion of the Commissioner of Internal Revenue. And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw the spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law.

If it shall appear at any time that there has been a loss of distilled spirits from any cask or other package hereafter deposited in a distillery warehouse, other than the loss provided for in section three thousand two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred, to require the withdrawal from warehouse of such spirits, and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, together with the interest accrued thereon, if any, notwithstanding that the time specified in any bond given for the withdrawal of the spirits entered into warehouse in such cask or package has not expired. If the said tax and interest are not paid on demand, the collector shall report the amount due upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES ON PAYMENT OF THE TAX.

	Gallons.
In 1878	49, 571, 128
In 1879	51, 885, 939
Increase	<u>2, 314, 811</u>

This increase is distributed among the several kinds as known to the trade, except the kinds known as "highwines" and "gin," as follows:

	Gallons.
Bourbon whisky	800,500
Rye whisky	130,798
Alcohol	380,749
Rum	76,813
Pure, neutral, or cologne spirits	2,152,130
Miscellaneous	1,291,858
Total increase	4,832,848
Decrease in withdrawals of—	
Gin	6,139
Highwines	2,511,898
Total decrease	2,518,037
Net increase in withdrawals tax-paid	2,314,811

The amount of interest-tax collected during the year under the provisions of the joint resolution of Congress extending the warehousing period to three years was \$74,899.48. As this act was approved March 28, 1878, the year ended June 30, 1879, is the first full fiscal year during which the act has been in operation. The collections for the year indicate that a revenue of about seventy-five thousand dollars per annum will be derived from this source. It should be borne in mind, however, as indicating that the annual interest-tax hereafter collected may be greater, that no three-year-old spirits have yet been withdrawn, the oldest spirits at any time in warehouse during the year being the product of the month of March, 1877. Also that, although the stock of old spirits in warehouse July 1, 1878, was greatly lessened during the year following, the quantity of spirits more than one year old in warehouse July 1, 1879, exceeded the quantity of spirits of that age in warehouse July 1, 1878, very nearly two million gallons, the quantity of such spirits in warehouse July 1, 1878, being 3,797,325 gallons, and July 1, 1879, 5,717,916 gallons.

The quantity of each month's product in warehouse July 1, 1878, which was withdrawn during the year ended June 30, 1879, is shown in the following tabular statement:

Product of the month of—	In warehouse July 1, 1878.	Withdrawn dur- ing year ended June 30, 1879.	Remaining in warehouse June 30, 1879.
1877.	Gallons.	Gallons.	Gallons.
March	799,370	536,187	263,183
April	1,095,605	695,613	399,992
May	1,154,669	714,188	440,481
June	747,681	396,833	350,848
July	274,386	177,936	96,450
August	127,868	96,935	30,933
September	135,821	92,115	43,706
October	142,015	107,702	34,313
November	314,646	232,580	82,066
December	697,779	526,617	171,162
1878.			
January	1,230,504	829,025	401,479
February	1,114,173	615,761	498,412
March	1,546,787	897,745	649,042
April	1,704,435	816,056	888,379
May	1,652,970	806,626	846,344
June	1,350,064	828,938	521,126
Total	14,088,773	8,370,837	5,717,916

TRANSFERS OF SPIRITS TO MANUFACTURING WAREHOUSES.

Section 20 of the internal revenue act of March 1, 1879, provides "that under such regulations and requirements as to stamps, bonds, and other security as shall be prescribed by the Commissioner of Internal Revenue, any manufacturer of perfumery, medicines, or preparations for export, manufacturing the same in a duly constituted manufacturing warehouse, shall be authorized to withdraw, in original packages from any distillery warehouse, so much alcohol as he may require for the said purpose, without the payment of the internal-revenue tax thereon."

The manufacturing warehouses to which alcohol may be transferred under the provision of the above-quoted section are those established under authority conferred by section 3433 of the Revised Statutes for the manufacture of perfumery, medicines, or preparations for export free of tax or duty. The quantity of alcohol removed after the passage of the act and before the end of the fiscal year 1879 was 13,213 gallons. Several large lots have already been transferred to these warehouses during the current year, and it is evident that hereafter the alcohol used in such warehouses will be of American manufacture, and not, as heretofore, of foreign production. If the law were so amended as to allow the withdrawal without the payment of tax of all kinds of spirits to be used in such manufacturing warehouses for all purposes authorized by law, a large export demand would spring up for cordials and other mixed liquors produced in such manufacturing warehouses.

The quantity of alcohol transferred to manufacturing warehouse during four months ended November 1, 1879, was as follows:

	Gallons.
From 5 Illinois	69,938
From 1 Missouri	4,286
Total	74,224

SPIRITS WITHDRAWN FROM WAREHOUSE FOR SCIENTIFIC PURPOSES,
AND FOR THE USE OF THE UNITED STATES.

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, or for use in their chemical laboratories, and of spirits of various kinds for the use of the United States, amounted during the year to 17,686 gallons. The spirits withdrawn for the use of the United States were mainly upon requisitions made by the Surgeon-General of the Army and by the Secretary of the American Fish Commission.

SPIRITS LOST BY CASUALTY DURING THE YEAR.

The quantity of spirits in distillery warehouses at the beginning of the year was 14,088,773 gallons, and the quantity deposited during the year was 71,892,621 gallons, making a total of 85,981,394 gallons which was on deposit therein during the year. Of this quantity, 14,505 gallons—less than one-fiftieth of 1 per cent.—was lost by casualty; that is to say, only one gallon of each 5,928 gallons was so lost. The credit of having preserved this immense quantity of highly inflammable property almost intact, is due alike to the distiller and to the internal-revenue store-keeper, as the distillery warehouses in which it is stored are in their joint custody.

During the early part of the calendar year 1877 a special examination of all distillery warehouses was made, and such examinations have been made during the years 1878 and 1879. It is noted in this connection, that the annual losses by casualty have been much less than during the years immediately preceding. These losses during the years 1875-'76-'77-'78-'79, are shown in the following table:

	Gallons.
1875	156, 877
1876	100, 855
1877	2, 984
1878	7, 307
1879	14, 505

The quantity of spirits lost by casualty on which the tax was abated during the year under the provisions of sections 3221, 3222, and 3223 of the Revised Statutes was 7,374 gallons.

These sections of the law were amended by sections 3 and 6 of the act of March 1, 1879, section 3221 being amended so as to extend its provisions to spirits thereafter destroyed by accidental fire or other casualty, without any fraud, collusion, or negligence of the owner thereof after the time when the spirits should have been drawn off by the gauger and placed in the distillery warehouse; and section 3223 being amended so as to provide that when the owners of distilled spirits, in the cases provided for by sections 3221 and 3222, may be indemnified against the tax by a valid claim of insurance for a sum greater than the actual value of the spirits before and without the tax being paid, the tax shall not be remitted to the extent of such insurance.

SPIRITS REMAINING IN WAREHOUSE AT THE CLOSE OF THE YEAR.

The quantity—19,212,470 gallons—of spirits remaining in distillery warehouses June 30, 1879, was greater than the quantity in warehouse June 30, 1878, by 5,123,697 gallons, and, in fact, exceeded the quantity in warehouse at the close of any preceding fiscal year, the quantity so remaining at the close of each year during which spirits have been stored in such warehouses being as follows:

	Gallons.
Quantity remaining June 30, 1869	16, 685, 166
Quantity remaining June 30, 1870	11, 671, 886
Quantity remaining June 30, 1871	6, 744, 360
Quantity remaining June 30, 1872	10, 103, 392
Quantity remaining June 30, 1873	14, 650, 148
Quantity remaining June 30, 1874	15, 575, 224
Quantity remaining June 30, 1875	13, 179, 596
Quantity remaining June 30, 1876	12, 595, 850
Quantity remaining June 30, 1877	13, 091, 773
Quantity remaining June 30, 1878	14, 088, 773
Quantity remaining June 30, 1879	19, 212, 470

Certain facts operating as causes of this great increase, and indicating a growing ability on the part of distillers to discharge their obligations to the government, are (1) the great increase in number of legally authorized distilleries in sections of the country very recently infested by illicit distillers, (2) the building of large and expensive distilleries in other sections, (3) the increased production of the finer grades of goods involving the introduction into the distilleries of expensive machinery for redistilling, purifying, and refining the products formerly deposited in

the warehouse in the crude state, (4) the increased foreign demand, and (5) the returning prosperity of the country.

As illustrations, the following facts are cited: In the sixth district of North Carolina the number of distillery warehouses increased from 53 July 1, 1878, to 184 June 30, 1879. In the fifth district of Illinois the largest distillery in the United States (probably in the world) was built during the year and put in operation July 21, 1879. During the fiscal year 1879, as compared with the year 1878, there was a falling off in the production and withdrawals of high wines, and an increase in production and withdrawal of certain other spirits involving greater expense in production as follows: A decrease in the production of high wines of 1,379,333 gallons and an increase in the production of all other varieties amounting in the aggregate to 17,168,901 gallons, a decrease of 2,511,898 gallons in the withdrawals of high wines on payment of tax, and an increase of 2,152,130 gallons in the withdrawals of pure neutral or cologne spirits on payment of the tax.

More than four-fifths of the spirits remaining in warehouse June 30, 1879 (16,080,757 gallons out of 19,212,470 gallons), were Bourbon and rye whiskies, and the increase in the quantity in warehouse on that day over that in warehouse June 30, 1878, was mainly due to the increase in these two varieties. There was an increase, however, in all the different kinds of spirits except gin, as follows:

	Gallons.
Increased quantity of bourbon whisky in warehouse	2,549,803
Increased quantity of rye whisky in warehouse	1,904,061
Increased quantity of alcohol in warehouse	60,756
Increased quantity of rum in warehouse	53,284
Increased quantity of high wines in warehouse	88,617
Increased quantity of pure, neutral, or cologne spirits in warehouse	84,883
Increased quantity of miscellaneous whisky in warehouse	397,087
Total increase	5,138,491
Decreased quantity of gin in warehouse	14,794
Net increase of spirits in warehouse	5,123,697

FERMENTED LIQUORS.

The receipts from fermented liquors for the fiscal years ended June 30, 1878 and 1879, are shown in the following statement:

Sources.	Receipts for fiscal year ended June 30—		Increase.	Decrease.
	1878.	1879.		
Fermented liquors, tax of \$1 per barrel on	\$9,473,360 70	\$10,270,352 83	\$796,992 13	.....
Brewers' special tax	212,802 77	202,779 61	.....	\$10,023 16
Dealers in malt liquors', special tax	250,888 31	256,187 64	5,299 33	.....
Total	9,937,051 78	10,729,320 08	792,268 30	.....

The tax of \$1 per barrel on fermented liquors is paid by stamps. A deduction of $7\frac{1}{2}$ per cent. being allowed by law on all sales of such stamps, the quantities of fermented liquors on which tax was paid for the two years were, therefore, as follows: In 1878, 10,241,471 barrels; in 1879, 11,103,084 barrels; there being an increase of 861,613 barrels, or 8 per cent.

It will be observed that there is a steady increase in the consumption of malt liquors in this country. It is an interesting fact that the foreign demand for American malt liquors is rapidly increasing. Applications for drawbacks have been applied for upon exports made to the following-named foreign ports during the fiscal year 1878-79, viz: St. John (Porto Rico), Halifax, La Guayra, Vera Cruz, Callao, St. Thomas, Honolulu, Maranhão (Brazil), Valparaíso, Hayti, Havana, Montevideo, Trinidad, Santos (Brazil), Port Spain (Trinidad), Aspinwall, Aux Cayes (Hayti).

The exportation of fermented liquors is now made with benefit of a drawback. In my opinion it would be proper to make provision of law for the exportation of this article in bond.

TOBACCO.

The total amount of collections from tobacco in all its forms, including the internal-revenue tax upon imported tobacco, snuff, and cigars, and the special taxes paid by manufacturers of and dealers in leaf and manufactured tobacco, for the fiscal year ended June 30, 1879, was forty million one hundred and thirty-five thousand and two dollars and sixty-five cents (\$40,135,002.65). As compared with the total receipts from the same source for the preceding fiscal year, this shows an increase of forty-three thousand two hundred and forty-seven dollars and ninety-eight cents (\$43,247.98).

Considering the disturbed condition of the trade for a considerable portion of the year consequent upon the discussion of the tax question by Congress, and the reduced rate of the tax on manufactured tobacco and snuff provided by the act of March 1, 1879, which went into operation on the 1st day of May following, this result is highly satisfactory.

Statements showing the increase and decrease of revenue from each particular source of the tobacco tax for the last fiscal year, as compared with the same source for the preceding year, are given below. It will be seen from this comparison that the loss in revenue from manufactured tobacco, including snuff, resulting from the causes above stated, was made up by the increased collections from cigars, which is found to be nearly 7 per cent.

TOBACCO AND SNUFF.

Manufactured tobacco, at 24 cents a pound.....	\$17,963,510 99
Manufactured tobacco, at 20 cents a pound.....	11 40
Manufactured tobacco, at 16 cents a pound.....	6,740,352 51
Snuff, taxed at 32 cents a pound.....	708,835 56
Snuff, taxed at 16 cents a pound.....	193,299 79
Total for the year ended June 30, 1879.....	25,606,010 25
Total for the year ended June 30, 1878.....	26,383,872 30

Decrease of collections on tobacco and snuff..... 777,862 05

Of this decrease \$616,233.18 was on chewing and smoking tobacco, and \$161,578.87 on snuff.

CIGARS AND CIGARETTES.

Cigars, taxed at \$6 per thousand.....	\$12, 115, 406 82
Cigars, taxed at \$5 per thousand.....	61 47
Cigarettes, taxed at \$1.75 per thousand.....	416, 984 43
Total collections for the year ended June 30, 1879.....	12, 532, 452 72
Total collections for the year ended June 30, 1878.....	11, 719, 226 39
Increase in collections from cigars and cigarettes.....	813, 226 33

OTHER COLLECTIONS.

Export stamps, year ended June 30, 1879.....	\$7, 863 90
Export stamps, year ended June 30, 1878.....	7, 002 60
Increase in sale of export stamps.....	861 30
Dealers in manufactured tobacco, year ended June 30, 1879.....	1, 705, 720 20
Dealers in manufactured tobacco, year ended June 30, 1878.....	1, 679, 617 60
Increase in collections from dealers in manufactured tobacco.....	26, 102 60
Special taxes, manufacturers of tobacco and cigars in 1879.....	161, 435 23
Special taxes, manufacturers of tobacco and cigars in 1878.....	168, 493 23
Decreased collections, manufactured tobacco and cigars.....	7, 058 00
Special taxes, peddlers of tobacco, year ended June 30, 1879.....	31, 247 63
Special taxes, peddlers of tobacco, year ended June 30, 1878.....	32, 899 30
Decrease in collections from peddlers of tobacco.....	1, 651 67
Dealers in leaf tobacco, year ended June 30, 1879.....	90, 272 72
Dealers in leaf tobacco, year ended June 30, 1878.....	100, 643 25
Decrease in collections from dealers in leaf tobacco.....	10, 370 53

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, ETC.

Adding to the several quantities of tobacco, snuff, and cigars removed for consumption during the fiscal year ended June 30, 1879, as computed from the amount of revenue derived therefrom, the quantities removed in bond for export, we have the following results, which show the entire production for the last fiscal year:

	Pounds.
Tobacco, taxed at 24 cents per pound	74, 847, 963
Tobacco, taxed at 20 cents per pound	57
Tobacco, taxed at 16 cents per pound	42, 127, 203
Total quantity removed for consumption	116, 975, 223
Tobacco removed in bond for export, at 24 cents	9, 221, 921
Tobacco removed in bond for export, at 16 cents	1, 792, 177
Total product of tobacco	127, 989, 321
Snuff, taxed at 32 cents a pound	2, 215, 111
Snuff, taxed at 16 cents a pound	1, 208, 124
Snuff removed for consumption	3, 423, 235
Snuff removed in bond for export, at 32 cents	20, 853
Total product of snuff	3, 444, 088
Total production of tobacco and snuff for the year ended June 30, 1879..	131, 433, 409
Total production for year ended June 30, 1878.....	119, 406, 588
Increase of production	12, 026, 821

Had the same quantity of manufactured tobacco, removed for consumption, to wit, 116,975,223 pounds, paid the uniform tax of 24 cents a pound, the revenue derived therefrom would have been \$28,074,053.52, or \$3,370,178.71 more than was actually received under the reduced rate; and the receipts from snuff, at the uniform rate of 32 cents a pound, would have been \$1,095,435.20, or \$193,299.85 more than was received, making a total difference of \$3,563,478.56.

PRODUCTION OF CIGARS AND CIGARETTES.

	Numbers.
Cigars, cheroots, &c., taxed at \$6 per thousand	2, 019, 234, 470
Cigars, cheroots, &c., taxed at \$5 per thousand	12, 294
Cigarettes, taxed at \$1.75 per thousand	238, 276, 817
Cigars exported	3, 031, 500
Cigarettes exported	15, 979, 000
Total product for fiscal year 1879	2, 276, 534, 081
Total product for fiscal year 1878	2, 082, 356, 362
Increase during fiscal year 1879 of	194, 177, 719

IMPORTED CIGARS.

The cigars imported during the fiscal year ended June 30, 1879, as given by the Bureau of Statistics—

	Pounds.
Aggregated in weight	619, 280
Of this quantity there were exported	70, 282
Leaving to be withdrawn for consumption	548, 998
Allowing 13½ pounds to the thousand as the weight of imported cigars, the number of imported cigars included in the above table would be...	40, 666, 518
Number withdrawn in 1878 was	42, 001, 000
Decrease during year 1879 was	1, 334, 482

LEAF TOBACCO.

Assuming that for every one hundred pounds of leaf tobacco used in the manufacture of tobacco and snuff, eighty-five pounds of manufactured products have resulted; and that for every one thousand cigars manufactured, twenty-five pounds of leaf tobacco were used; and that for every thousand cigarettes made, five pounds of leaf tobacco were required; the leaf tobacco used during the fiscal year ended June 30, 1879, for manufacturing tobacco, snuff, and cigars, aggregated in pounds as follows:

For manufacturing tobacco and snuff	154, 627, 540
For manufacturing cigars and cigarettes	51, 828, 236
Total leaf manufactured	206, 455, 776
Deduct imported leaf used	6, 221, 862
Total domestic leaf used	200, 233, 914
Leaf exported during fiscal year 1879	322, 279, 540
Total leaf accounted for	522, 513, 454

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1878, and July 1, 1879, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proofs of landing at a foreign port had not been furnished prior to the dates named.

1. *Removed and unaccounted for July 1, 1878.*

	Pounds.	Pounds.
Tobacco, at 20 cents tax	85,911.50	
Bonds remaining in hands of district attorneys	17,094.00	
Tobacco, at 24 cents, removed under exportation bonds ..	4,448,373.75	
Tobacco, at 24 cents, removed under transportation bonds ..	534,290.50	
Snuff, at 32 cents, removed under exportation bonds	5,576.00	
		5,091,245.75

2. *Removed during the year ended June 30, 1879.*

Tobacco, at 24 cents tax	9,215,572.25	
Tobacco, at 24 cents tax (excess)	6,349.00	
Tobacco, at 16 cents tax	1,792,177.50	
Snuff, at 32 cents tax	20,852.75	
		11,034,951.50
		16,126,197.25

3. *Exported and during the year accounted for.*

Tobacco, at 20 cents tax	46,336.50	
Tobacco, at 24 cents tax	10,681,376.50	
Tobacco, at 24 cents tax, paid on deficiencies	1,610.00	
Tobacco, at 16 cents tax	13,527.00	
Snuff, at 32 cents tax	24,702.75	
		10,767,552.75

4. *Remaining unaccounted for June 30, 1879.*

Tobacco, at 20 cents tax	39,575.00	
Bonds remaining in hands of district attorneys	17,094.00	
Tobacco, at 24 cents, removed under exportation bonds ..	3,047,262.50	
Tobacco, at 24 cents, removed under transportation bonds ..	474,336.50	
Tobacco, at 16 cents, removed under exportation bonds ..	1,673,900.00	
Tobacco, at 16 cents, removed under transportation bonds ..	104,750.50	
Snuff, at 32 cents, removed under exportation bonds	1,642.00	
Snuff, at 32 cents, removed under transportation bonds ..	84.00	
		5,358,644.50
		16,126,197.25

The quantity removed from manufactories for exportation during the fiscal year ended June 30, 1879, is 453,207.13 pounds more than that removed during the fiscal year ended June 30, 1878.

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

1. *Removed and unaccounted for July 1, 1878.*

	Numbers.	Numbers.
Cigars, at \$6 per M tax	1,041,050	
Cigarettes, at \$1.75 per M tax	2,485,500	
		3,526,550

2. *Removed during the year ended June 30, 1879.*

	Numbers.	Numbers.
Cigars, at \$6 per M tax.....	3,031,500	
Cigarettes, at \$1.75 per M tax.....	15,979,000	
		19,010,500
		<u>22,537,050</u>

3. *Exported and accounted for during the year ended June 30, 1879.*

Cigars, at \$6 per M tax.....	3,050,675	
Tax paid on deficiencies, at \$6 per M tax.....	2,500	
Cigarettes, at \$1.75 per M tax.....	11,280,000	
		14,333,175

4. *Remaining unaccounted for June 30, 1879.*

Cigars, at \$6 per M tax.....	1,019,375	
Cigarettes, at \$1.75 per M tax.....	7,184,500	
		8,203,875
		<u>22,537,050</u>

DATE OF BONDS REMAINING UNACCOUNTED FOR.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by evidence of landing, June 30, 1879, are as follows:

Year.	Tobacco.	Snuff.	Cigars.	Cigarettes.
	Pounds.	Pounds.	Numbers.	Numbers.
1872.....	17,094			
1873.....				
1874.....	36,075			
1875.....	68,259			
1876.....	190,661			10,000
1877.....	170,474		2,000	20,000
1878.....	1,254,841½	466	270,050	380,500
1879.....	3,619,514	1,260	747,325	6,774,000
Total.....	5,356,918½	1,726	1,019,375	7,184,500

THE EXPORTATION OF PROPRIETARY ARTICLES IN BOND.

Under the provisions of section 19 of the internal-revenue act of March 1, 1879, the privilege enjoyed by manufacturers of friction-matches, cigar-lights, and wax-tapers of exporting their products in bond free of tax was extended to the manufacturers of all other articles as enumerated and mentioned in Schedule A, following section 3437 of the Revised Statutes.

The tax on the articles so withdrawn, including friction-matches, amounted to \$288,209.56. The tax on the same accounted for as exported during the year was \$278,063.32, leaving a balance unaccounted for by landing certificates July 1, 1879, of \$10,146.24.

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1879, in taxable gallons:

	Gallons.	Gallons.	Gallons
Remaining in warehouse July 1, 1878:			
First district of California	86, 819		
Fourth district of California	48, 806		
		135, 625	
Removed for exportation and unaccounted for July 1, 1878:			
First district of California		383	
			136, 008
Produced and bonded during the year:			
Produced and warehoused in first district of California		20, 090	
Produced and warehoused in fourth district of California	40, 352		
Produced in fourth district and warehoused in first district	8, 898		
		49, 250	
			69, 340
			205, 348
Exported and accounted for during the year:			
First district of California		994	
Removed tax-paid during the year:			
First district of California	48, 233		
First district of California (deficiencies)	16		
Fourth district of California	47, 047		
		95, 296	
Removed for export and unaccounted for June 30, 1879:			
First district of California		1, 974	
			96, 290
Remaining in warehouses June 30, 1879:			
First district of California	72, 561		
Fourth district of California	34, 523		
		107, 084	
			109, 058
			205, 348

Of the quantity in warehouse June 30, 1879, 72,561 gallons were in the following-named warehouses located in the first district of California, viz: No. 1, Bode and Danforth, 43,574 gallons; No. 2, Juan Bernard, 19,772 gallons; No. 3, George C. Carlon, 9,215 gallons; and 34,523 gallons were in the following-named warehouses in the fourth district of California, viz: No. 1, George Lichthart, 16,941 gallons; No. 2, John F. Boyce, 4,070 gallons; No. 3, Royal A. Haskins, 8,563 gallons; No. 4, John Tivenen 4,949 gallons.

DRAWBACKS.

Statement of drawback of internal-revenue taxes allowed during the fiscal year 1879 on exported merchandise.

Port of export.	No. of claims.	Proprietary articles.	Distilled spirits.	Tobacco.	Cigars.	Fermented liquors.	Total.
Albany	2	\$108 30					\$108 30
Baltimore	7	119 23		\$1, 271 16	\$60 00		1, 450 39
Boston	75	8, 120 57		271 08			8, 391 65
New York	584	30, 814 61		6, 057 84	79 20	\$263 62	37, 215 27
Philadelphia	37	3, 210 78		774 12			3, 993 90
Rochester	1	15 55					15 55
San Francisco	22	712 80	\$1, 426 92	3, 739 66	111 00		5, 990 38
Saint Louis	12					270 07	270 07
Suspension Bridge	1	15 55					15 55
Troy	3	58 32					58 32
Total	744	43, 184 71	1, 426 92	12, 113 86	250 20	533 69	57, 509 38
Allowed, 1878	562	33, 820 54	718 90	2, 537 98		46 25	37, 123 67

DRAWBACK ON WORMS.

In connection with the foregoing statement, attention is called to the fact that while a tax of twenty dollars is imposed by section 3244, Revised Statutes, upon each still or worm manufactured, the law (section 16 of the act of March 1, 1879) provides only for a drawback of the tax paid on stills when manufactured for export and actually exported. As there appears to be no good reason why the tax should not be refunded on worms as well as stills when exported, I would recommend such an amendment to section 3244, Revised Statutes, as will provide for the allowance of drawback on the worms of stills when exported.

NUMBER OF SPECIAL-TAX PAYERS.

On pages 204 and 205 of the tables accompanying this report will be found a statement of the amount of special taxes paid in each State and Territory during the special-tax year ended April 30, 1879. The following table shows the number of persons who paid those taxes.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf-tobacco.	Retail dealers in leaf-tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Feddlers of tobacco.	Brewers.	Dealers in malt liquors.
Alabama.....	4	1,782	44	.....	32	.....	.....	4,216	1	6	.....	13
Arizona.....	1	430	21	.....	3	.....	.....	495	4	.....	14	3
Arkansas.....	1	483	32	.....	9	.....	.....	3,536	6	3	1	11
California.....	90	8,787	262	1	312	41	2	10,637	7	27	208	228
Colorado.....	1	286	62	.....	23	2	.....	2,305	.....	.....	39	65
Connecticut.....	14	2,372	47	.....	320	116	.....	4,852	1	15	19	246
Dakota.....	.....	607	24	.....	2	1	.....	1,102	.....	.....	22	19
Delaware.....	2	624	7	1	45	2	.....	2,664	3	6	2	15
Dist. of Columbia*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida.....	.....	519	6	.....	55	5	.....	1,447	.....	.....	.....	13
Georgia.....	12	2,617	68	2	47	1	.....	7,455	8	5	1	61
Idaho.....	1	161	9	.....	.....	.....	.....	212	.....	.....	1	8
Illinois.....	65	9,806	217	4	819	85	.....	22,900	47	90	133	359
Indiana.....	20	4,419	74	2	377	64	.....	12,582	10	22	71	151
Iowa.....	7	3,465	48	1	248	3	.....	10,556	4	23	137	389
Kansas.....	3	1,650	40	.....	80	.....	1	5,682	.....	3	41	89
Kentucky.....	36	3,801	212	2	227	1,087	.....	6,644	58	18	38	157
Louisiana.....	28	3,559	165	.....	148	30	.....	4,614	81	37	12	27
Maine.....	.....	694	6	.....	53	1	.....	4,584	.....	47	1	92
Maryland.....	69	4,695	176	.....	682	127	1	8,929	18	18	72	118
Massachusetts.....	28	6,533	215	.....	514	60	.....	13,476	10	119	39	594
Michigan.....	6	4,171	50	.....	419	15	.....	11,416	8	73	143	538
Minnesota.....	9	2,099	37	.....	95	1	.....	5,020	.....	6	106	126
Mississippi.....	1	392	41	.....	3	.....	.....	4,391	1	.....	.....	61
Missouri.....	57	5,952	214	1	493	153	.....	12,151	98	18	89	161
Montana.....	2	531	42	.....	.....	.....	.....	641	.....	.....	25	10
Nebraska.....	1	960	19	.....	51	.....	.....	2,753	.....	1	26	37
Nevada.....	1	947	32	.....	2	.....	.....	1,085	.....	.....	32	18
New Hampshire.....	.....	826	6	.....	47	.....	.....	2,463	.....	22	6	226
New Jersey.....	7	5,666	37	1	706	12	.....	11,717	13	76	77	560
New Mexico.....	.....	397	16	.....	1	.....	.....	476	.....	1	4	7
New York.....	211	23,448	717	2	3,692	400	1	45,820	73	390	389	4,125
North Carolina.....	3	1,759	30	.....	18	126	.....	5,291	259	186	2	13
Ohio.....	103	14,758	408	1	1,513	354	.....	27,205	59	194	200	402
Oregon.....	2	799	16	.....	10	.....	.....	1,537	1	1	37	44
Pennsylvania.....	198	15,122	401	1	3,377	257	1	36,400	30	208	336	742
Rhode Island.....	5	1,275	35	.....	77	3	.....	2,892	.....	17	7	180
South Carolina.....	1	272	36	.....	18	1	.....	4,530	.....	.....	2	15
Tennessee.....	25	2,981	116	.....	33	258	.....	5,583	44	16	3	60
Texas.....	5	3,382	107	.....	67	48	2	8,662	11	5	40	255
Utah.....	2	307	1	.....	1	.....	.....	688	.....	.....	18	17
Vermont.....	.....	440	10	.....	17	1	.....	1,945	.....	21	1	105
Virginia.....	10	2,401	51	.....	119	466	.....	5,223	222	6	3	21
Washington.....	3	233	7	.....	2	.....	.....	633	.....	.....	30	39
West Virginia.....	3	663	14	.....	122	31	.....	2,615	10	.....	11	34
Wisconsin.....	23	4,746	69	1	348	20	2	9,096	5	64	263	180
Wyoming.....	.....	233	5	.....	.....	.....	.....	356	.....	.....	11	1
Total.....	1,053	155,850	4,252	20	15,226	3,776	12	339,477	1,094	1,747	2,719	10,636

*Since October 2, 1876, part of the third district of Maryland.

AVERAGE CAPITAL AND DEPOSITS IN 1878.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1878.

States and Territories.	Average capital and deposits of banks and bankers.—Form 67.			Average deposits of savings-banks having no capital stock.—Form 106a.	
	Average capital.	Average taxable capital.	Average deposits.	Average deposits.	Average taxable deposits.
Alabama	\$1,059,591	\$1,001,591	\$1,689,975	.....	.....
Arizona	72,136	72,136	21,489	.....	.....
Arkansas	234,854	217,191	201,881	.....	.....
California	31,137,876	27,692,336	45,310,549	\$29,606,676	\$11,344,066
Colorado	528,907	528,907	924,032	.....	.....
Connecticut	2,725,649	2,196,187	4,321,569	75,170,748	9,158,296
Dakota	73,153	73,153	261,669	.....	.....
Delaware	711,219	688,542	820,250	1,010,036	31,190
Florida	96,575	91,575	230,280	.....	.....
Georgia	4,305,539	4,287,746	3,214,771	254,862	25,502
Idaho	60,461	60,461	24,254	.....	.....
Illinois	8,545,822	6,823,425	22,763,931	368,706	22,338
Indiana	5,174,031	4,952,560	8,709,538	1,367,121	212,066
Iowa	5,183,148	5,095,501	8,345,834	.....	.....
Kansas	1,596,960	1,476,954	2,961,855	.....	.....
Kentucky	13,718,146	13,948,212	11,942,373	.....	.....
Louisiana	3,955,699	3,772,699	5,095,547	2,037,536	320,369
Maine	132,360	113,743	102,710	29,404,966	614,672
Maryland	4,919,011	3,917,372	7,884,371	20,442,574	1,685,445
Massachusetts	3,800,304	1,395,649	9,202,910	219,988,883	402,628
Michigan	3,543,477	3,335,636	9,542,184	.....	.....
Minnesota	1,354,421	1,310,007	3,060,284	56,113	5,278
Mississippi	1,161,315	1,016,513	1,468,823	.....	.....
Missouri	10,665,888	9,807,035	28,421,919	.....	.....
Montana	131,144	131,144	119,352	.....	.....
Nebraska	486,179	433,556	1,186,990	.....	.....
Nevada	410,971	410,971	1,886,690	.....	.....
New Hampshire	61,000	61,000	134,167	28,081,461	1,755,762
New Jersey	1,892,413	1,542,609	3,492,379	27,628,721	4,246,809
New Mexico	5,000	5,000	51,395	.....	.....
New York	54,062,116	33,403,926	167,025,594	295,709,295	19,102,920
North Carolina	534,108	534,108	899,059	.....	.....
Ohio	8,920,383	7,339,663	27,958,462	9,037,838	2,639,732
Oregon	632,254	610,530	1,458,099	.....	.....
Pennsylvania	17,647,150	16,488,507	67,543,011	21,290,459	1,369,283
Rhode Island	3,886,829	3,310,613	3,846,064	47,526,376	12,762,059
South Carolina	924,958	924,958	930,068	43,634	43,634
Tennessee	1,605,326	1,587,807	2,429,799	.....	.....
Texas	3,554,552	3,397,096	4,517,588	.....	.....
Utah	190,000	190,000	684,680	.....	.....
Vermont	340,833	305,053	1,530,344	6,739,467	208,803
Virginia	3,118,029	2,915,642	6,469,252	.....	.....
Washington	214,036	214,036	469,802	.....	.....
West Virginia	1,391,762	1,358,625	4,431,995	.....	.....
Wisconsin	2,059,956	1,913,223	9,613,762	.....	.....
Wyoming	72,191	72,191	140,982	.....	.....
Total	206,897,732	170,425,479	483,426,532	815,765,472	65,950,852

AVERAGE CAPITAL AND DEPOSITS IN 1878.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1878—Continued.

States and Territories.	Average capital and deposits of savings-banks having a capital stock.—Form 1066.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....				
Arizona.....				
Arkansas.....				
California.....	\$1, 870, 888 00	\$1, 851, 416 00	\$22, 382, 108 00	\$12, 097, 047 00
Colorado.....				
Connecticut.....				
Dakota.....				
Delaware.....				
District of Columbia*				
Florida.....				
Georgia.....	1, 250, 000 00	1, 250, 000 00	392, 778 00	369, 230 00
Idaho.....	530, 454 00	343, 904 00	213, 376 00	76, 938 00
Illinois.....				
Indiana.....	20, 000 00	20, 000 00	30, 055 00	
Iowa.....				
Kansas.....				
Kentucky.....				
Louisiana.....	500, 000 00	500, 000 00	413, 224 00	244, 191 00
Maine.....				
Maryland.....	530, 454 00	343, 904 00	213, 376 00	76, 938 00
Massachusetts.....	136, 800 00	136, 800 00	2, 431, 134 00	2, 431, 134 00
Michigan.....	125, 000 00	2, 642 00	331, 086 00	331, 086 00
Minnesota.....				
Mississippi.....				
Missouri.....				
Montana.....				
Nebraska.....				
Nevada.....				
New Hampshire.....				
New Jersey.....	10, 000 00	4, 000 00	207, 600 00	34, 459 00
New Mexico.....				
New York.....				
North Carolina.....				
Ohio.....	86, 666 00	25, 224 00	279, 545 00	87, 686 00
Oregon.....	29, 736 00	22, 736 00	34, 502 00	4, 850 00
Pennsylvania.....	137 450 00	124, 950 00	263, 379 00	242, 140 00
Rhode Island.....				
South Carolina.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....	381, 882 00	381, 882 00	459, 285 00	128, 273 00
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	5, 609, 330 00	5, 007, 458 00	27, 651, 448 00	16, 143, 972 00

* Since October 2, 1876, part of the third district of Maryland.

AVERAGE CAPITAL AND DEPOSITS IN 1878.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1878—Continued.

States and Territories.	Total average and taxable average of capital and deposits.—Forms 67 and 106a and 106b.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....	\$1,059,591	\$1,001,591	\$1,689,975	\$1,689,975
Arizona.....	72,136	72,136	21,489	21,489
Arkansas.....	234,854	217,191	291,881	291,881
California.....	33,008,764	29,543,752	97,299,333	68,751,662
Colorado.....	528,907	528,907	924,032	924,032
Connecticut.....	2,725,649	2,196,187	79,492,317	13,479,865
Dakota.....	73,153	73,153	261,669	261,669
Delaware.....	711,219	688,542	1,830,286	851,440
Florida.....	96,575	91,575	230,280	230,280
Georgia.....	5,555,539	5,537,746	3,862,411	3,629,503
Idaho.....	60,461	60,461	24,254	24,254
Illinois.....	9,076,276	7,167,329	23,346,013	22,863,207
Indiana.....	5,174,031	4,952,560	10,076,659	8,921,604
Iowa.....	5,203,148	5,115,591	8,375,889	8,345,834
Kansas.....	1,596,960	1,476,954	2,961,855	2,961,855
Kentucky.....	13,718,146	13,348,212	11,942,373	11,942,373
Louisiana.....	4,455,699	4,272,699	7,546,307	5,660,107
Maine.....	132,360	113,743	29,507,676	717,382
Maryland.....	5,449,465	4,261,276	28,540,321	9,646,754
Massachusetts.....	3,937,104	1,532,449	231,622,927	12,036,672
Michigan.....	3,668,477	3,338,278	9,873,270	9,873,270
Minnesota.....	1,354,421	1,310,007	3,116,397	3,065,562
Mississippi.....	1,161,315	1,016,513	1,468,823	1,468,823
Missouri.....	10,665,888	9,807,035	28,421,919	28,421,919
Montana.....	131,144	131,144	119,352	119,352
Nebraska.....	486,179	433,556	1,186,990	1,186,990
Nevada.....	410,971	410,971	1,886,690	1,886,690
New Hampshire.....	61,000	61,000	28,215,628	1,889,929
New Jersey.....	1,902,413	1,546,609	31,328,700	7,773,647
New Mexico.....	5,000	5,000	51,395	51,395
New York.....	54,062,116	33,463,926	462,734,889	186,128,514
North Carolina.....	534,108	534,108	899,059	899,059
Ohio.....	9,007,049	7,364,887	37,275,845	30,685,880
Oregon.....	661,990	633,266	1,492,601	1,462,949
Pennsylvania.....	17,784,600	16,613,457	89,096,849	69,154,434
Rhode Island.....	3,886,829	3,310,613	51,372,440	16,608,123
South Carolina.....	924,958	924,958	973,702	973,702
Tennessee.....	1,605,326	1,587,807	2,429,799	2,429,799
Texas.....	3,554,532	3,397,096	4,511,588	4,511,588
Utah.....	190,000	190,000	684,680	684,680
Vermont.....	340,833	305,053	8,269,811	1,739,147
Virginia.....	3,499,911	3,297,524	6,928,537	6,597,525
Washington.....	214,036	214,036	469,802	469,802
West Virginia.....	1,391,762	1,358,625	4,431,995	4,431,995
Wisconsin.....	2,059,956	1,913,223	9,613,762	9,613,762
Wyoming.....	72,191	72,191	140,982	140,982
Total.....	212,507,062	175,432,937	1,326,843,452	565,521,356

AVERAGE CAPITAL AND DEPOSITS IN 1879.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1879.

States and Territories.	Average capital and deposits of banks and bankers.—Form 67.			Average deposits of savings-banks having no capital stock.—Form 106 a.	
	Average capital.	Average taxable capital.	Average deposits.	Average deposits.	Average taxable deposits.
Alabama	\$1,055,694	\$1,042,506	\$1,822,241	.....	.....
Arizona	67,935	67,935	58,000	.....	.....
Arkansas	213,167	144,112	307,518	.....	.....
California	26,729,123	24,243,462	45,029,068	\$20,995,639	\$7,544,266
Colorado	588,722	588,722	1,441,934	.....	.....
Connecticut	2,405,319	2,057,886	3,809,968	71,372,222	5,913,150
Dakota	87,239	86,854	225,850	.....	.....
Delaware	640,161	614,623	688,594	1,056,842	15,546
Florida	83,616	83,616	195,688	.....	.....
Georgia	4,023,097	3,973,278	3,429,248	557,571	310,562
Idaho	32,166	32,166	30,226	.....	.....
Illinois	7,596,927	4,905,934	19,044,662	340,152	13,776
Indiana	4,796,732	4,375,042	8,968,654	1,162,479	119,224
Iowa	5,053,772	4,853,598	8,758,374	.....	.....
Kansas	1,377,219	1,294,104	3,020,982	.....	.....
Kentucky	12,083,297	11,370,222	11,529,840	.....	.....
Louisiana	3,551,301	3,142,218	5,078,398	1,469,651	252,434
Maine	43,258	28,258	113,460	23,396,349	224,618
Maryland	4,874,312	3,674,538	6,701,244	20,566,076	1,154,036
Massachusetts	4,048,421	1,890,658	9,222,188	251,865,389	207,912
Michigan	3,400,568	2,972,574	10,352,708	.....	.....
Minnesota	1,638,575	1,600,310	3,451,530	74,279	9,746
Mississippi	1,232,892	1,029,436	1,518,956	.....	.....
Missouri	10,361,779	8,594,178	26,171,462	.....	.....
Montana	147,690	147,690	264,500	.....	.....
Nebraska	428,579	417,092	1,233,374	.....	.....
Nevada	396,491	396,491	1,780,520	.....	.....
New Hampshire	61,000	61,000	159,432	26,623,751	999,116
New Jersey	1,592,218	1,196,542	2,895,124	18,126,986	2,114,816
New Mexico	5,000	5,000	79,682	.....	.....
New York	52,469,184	31,328,590	114,064,142	288,339,187	9,049,476
North Carolina	443,766	443,766	779,214	.....	.....
Ohio	8,437,985	6,700,784	24,765,154	8,087,065	1,798,403
Oregon	938,455	895,206	1,232,028	.....	.....
Pennsylvania	16,147,819	14,139,482	55,327,194	23,864,661	826,420
Rhode Island	3,382,116	3,011,003	3,442,656	40,113,530	7,987,616
South Carolina	772,969	712,218	817,912	.....	.....
Tennessee	1,734,752	1,512,592	2,732,084	.....	.....
Texas	3,530,639	3,326,810	4,984,792	.....	.....
Utah	230,625	230,625	786,898	.....	.....
Vermont	348,700	308,686	1,341,626	6,586,078	69,436
Virginia	2,806,219	2,142,692	6,313,004	.....	.....
Washington	206,500	206,500	363,658	.....	.....
West Virginia	1,475,532	1,349,036	3,800,344	.....	.....
Wisconsin	2,138,105	1,962,170	9,338,320	.....	.....
Wyoming	101,583	101,583	179,628	.....	.....
Total	193,781,219	153,267,838	407,661,079	804,607,807	38,610,558

AVERAGE CAPITAL AND DEPOSITS IN 1879.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1879—Continued.

States and Territories.	Average capital and deposits of savings-banks having a capital stock.—Form 106 b.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama.....				
Arizona.....				
Arkansas.....				
California.....	\$2, 152, 068	\$1, 998, 038	\$22, 111, 205	\$13, 744, 560
Colorado.....				
Connecticut.....				
Dakota.....				
Delaware.....				
Florida.....				
Georgia.....				
Idaho.....				
Illinois.....	65, 700	65, 451	235, 142	44, 426
Indiana.....				
Iowa.....	20, 750	15, 000	51, 175	8, 262
Kansas.....				
Kentucky.....				
Louisiana.....	500, 000	500, 000	304, 238	293, 931
Maine.....				
Maryland.....	16, 458	16, 458	15, 367	
Massachusetts.....				
Michigan.....	37, 500	37, 500	372, 324	9, 924
Minnesota.....	8, 643	6, 144	72, 401	5, 818
Mississippi.....				
Missouri.....				
Montana.....				
Nebraska.....				
Nevada.....				
New Hampshire.....				
New Jersey.....	20, 000	5, 250	368, 629	48, 430
New Mexico.....				
New York.....				
North Carolina.....				
Ohio.....	68, 916	8, 428	223, 858	62, 192
Oregon.....	41, 741	36, 240	59, 738	4, 194
Pennsylvania.....	304, 150	272, 976	1, 202, 820	465, 096
Rhode Island.....				
South Carolina.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....	361, 466	361, 466	287, 474	122, 198
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	3, 597, 392	3, 322, 951	25, 804, 371	14, 809, 031

AVERAGE CAPITAL AND DEPOSITS IN 1879.

Statement of the average capital and deposits of banks and bankers for the twelve months ended May 31, 1879—Continued.

States and Territories.	Total average and taxable average of capital and deposits— Forms 67 and 106.			
	Average capital.	Average taxable capital.	Average deposits.	Average taxable deposits.
Alabama	\$1,055,694	\$1,042,506	\$1,822,241	\$1,822,241
Arizona	67,935	67,935	58,000	58,000
Arkansas	213,167	144,112	307,518	307,518
California	28,881,191	26,241,500	88,135,912	66,317,894
Connecticut	2,405,319	2,057,886	75,182,190	9,728,118
Colorado	588,722	588,722	1,441,934	1,441,934
Dakota	87,239	86,854	225,850	225,850
Delaware	640,161	614,623	1,745,436	704,140
Florida	83,616	83,616	195,688	195,688
Georgia	4,023,097	3,973,278	3,986,819	3,739,810
Idaho	32,166	32,166	39,226	39,226
Illinois	7,662,627	4,971,383	19,628,956	19,102,864
Indiana	4,796,732	4,375,042	10,131,133	9,087,878
Iowa	5,074,522	4,868,598	8,809,549	8,766,636
Kansas	1,377,219	1,294,104	3,020,982	3,020,982
Kentucky	12,083,297	11,370,222	11,529,840	11,529,840
Louisiana	4,051,301	3,642,218	6,852,287	5,624,763
Maine	43,258	28,258	23,509,809	338,078
Maryland	4,890,770	3,691,046	27,283,587	7,855,280
Massachusetts	4,048,421	1,896,658	261,087,577	9,430,100
Michigan	3,438,068	3,010,074	10,725,032	10,362,632
Minnesota	1,647,218	1,606,454	3,598,210	3,467,094
Mississippi	1,232,892	1,029,436	1,518,956	1,518,956
Missouri	10,361,779	8,594,178	26,171,462	26,171,462
Montana	147,690	147,690	264,500	264,500
Nebraska	428,579	417,092	1,233,374	1,233,374
Nevada	396,491	396,491	1,780,520	1,780,520
New Hampshire	61,000	61,000	26,783,183	1,158,548
New Jersey	1,612,218	1,201,792	21,390,739	5,058,370
New Mexico	5,000	5,000	79,682	79,682
New York	52,469,184	31,328,590	402,403,329	123,113,618
North Carolina	443,766	443,766	779,214	779,214
Ohio	8,506,901	6,709,212	33,076,077	26,625,754
Oregon	980,196	931,446	1,291,766	1,236,222
Pennsylvania	16,451,969	14,412,458	80,394,675	56,618,710
Rhode Island	3,382,116	3,011,003	43,556,186	11,430,272
South Carolina	772,969	712,218	817,912	817,912
Tennessee	1,734,752	1,512,592	2,732,084	2,732,084
Texas	3,530,639	3,326,810	4,984,792	4,984,792
Utah	230,625	230,625	786,898	786,898
Vermont	348,700	308,686	7,927,704	1,411,062
Virginia	3,167,685	2,504,158	6,600,478	6,435,202
Washington	206,500	206,500	363,658	363,658
West Virginia	1,473,532	1,349,036	3,800,344	3,800,344
Wisconsin	2,138,105	1,962,170	9,338,320	9,338,320
Wyoming	101,583	101,583	179,628	179,628
Total	197,378,611	156,590,789	1,237,573,257	461,080,668

COLLECTIONS ON CAPITAL AND DEPOSITS IN 1878.

Statement of the amount of taxes collected on the capital and deposits of banks and bankers during the fiscal year ended June 30, 1878.

From the annexed statement it will be seen that a total amount of \$3,490,913.13 was realized by the tax on the capital and deposits of banks and bankers during the fiscal year ended June 30, 1878.

States and Territories.	Capital of—		Deposits of—	
	Savings-banks.	Other banks and bankers.	Savings-banks.	Other banks and bankers.
Alabama		\$4,976 34		\$7,964 01
Arizona		110 68		43 11
Arkansas		1,193 03		1,758 43
California	\$12,827 60	108,450 02	\$143,822 27	207,736 73
Colorado		3,073 85		5,360 58
Connecticut		10,821 81	53,050 36	23,485 82
Dakota		264 72		951 43
Delaware		3,362 83	82 89	3,931 52
Florida		447 82		1,152 67
Georgia		27,812 32	3,398 24	21,362 93
Idaho		271 07		120 79
Illinois	1,041 32	44,776 96	862 62	129,669 16
Indiana		24,780 18	1,241 44	43,542 75
Iowa	109 92	27,371 46	196 56	46,978 82
Kansas		8,850 28		12,470 78
Kentucky		63,516 04		63,938 71
Louisiana	2,629 00	18,403 02	2,780 75	27,114 80
Maine		543 72	3,022 40	393 40
Maryland	356 99	17,492 88	10,134 75	35,411 63
Massachusetts	940 56	8,465 13	14,195 67	34,263 07
Michigan	16 20	16,191 10	1,566 51	45,428 97
Minnesota		6,155 18	31 43	14,613 25
Mississippi		4,363 90		6,518 03
Missouri		48,261 30	131 65	146,716 08
Montana		579 78		609 16
Nebraska		2,300 05		6,697 51
Nevada		1,506 71	914 18	7,693 97
New Hampshire			12,264 88	279 24
New Jersey	60 41	9,002 06	21,239 01	19,423 45
New Mexico		26 67		194 89
New York		148,337 79	89,277 41	576,321 77
North Carolina		2,754 45		3,842 46
Ohio	124 24	37,160 55	13,470 42	142,888 57
Oregon	12 48	3,108 85	93 71	6,935 97
Pennsylvania	877 86	86,908 32	9,067 60	342,396 10
Rhode Island		16,126 21	64,943 73	22,889 31
South Carolina		6,582 20	6 00	3,954 36
Tennessee		6,907 25		12,566 29
Texas		12,657 88		17,261 61
Utah		923 81		3,106 71
Vermont		779 69	786 87	4,594 35
Virginia	53 20	13,248 98	1,781 00	21,104 04
Washington		1,191 92		1,713 67
West Virginia		7,991 68		20,339 10
Wisconsin		9,764 13		48,879 87
Wyoming		360 94		704 91
Total	19,040 78	878,176 06	448,362 41	2,145,324 88

COLLECTIONS ON CAPITAL AND DEPOSITS IN 1879.

Statement of the amount of taxes collected on the capital and deposits of banks and bankers during the fiscal year ended June 30, 1879.

From the annexed statement it will be seen that a total amount of \$3,184,980.30 has been realized by the tax on the capital and deposits of banks and bankers during the last fiscal year.

States and Territories.	Capital of—		Deposits of—	
	Savings-banks.	Other banks and bankers.	Savings-banks.	Other banks and bankers.
Alabama		\$5,542 91		\$9,213 78
Arizona		523 44		255 86
Arkansas		1,099 24		2,206 05
California	\$10,363 73	125,747 45	\$113,088 04	242,390 55
Colorado		3,426 63	2 04	6,590 92
Connecticut		10,585 58	32,944 12	19,981 65
Dakota		370 39		1,358 68
Delaware		3,334 78	45 65	3,869 20
Florida		394 74		971 23
Georgia		18,207 09	874 04	16,196 35
Idaho		280 63	30 20	161 53
Illinois	416 70	31,240 81	209 20	86,184 87
Indiana		24,007 42	836 72	45,432 90
Iowa	79 77	25,812 58	75 52	40,087 96
Kansas		6,177 18	400 71	17,521 27
Kentucky		71,344 10		60,986 08
Louisiana	1,556 73	9,783 17	792 99	14,832 63
Maine		100 77	891 39	291 68
Maryland	86 69	19,357 10	5,716 92	35,754 11
Massachusetts		9,686 41	1,186 17	35,114 65
Michigan	208 47	16,525 59	1,466 91	48,126 91
Minnesota	40 08	10,440 64	27 72	22,785 26
Mississippi		4,555 07		7,766 08
Missouri		42,312 55		130,093 26
Montana		686 48		1,084 45
Nebraska		2,331 19		5,748 53
Nevada		2,259 99		9,588 72
New Hampshire		305 00	6,213 14	1,846 57
New Jersey	28 53	6,503 83	18,516 51	14,016 05
New Mexico		25 00		335 74
New York		159,798 54	56,753 91	562,579 40
North Carolina		2,631 43		4,662 42
Ohio	49 51	39,362 25	5,852 27	133,918 21
Oregon	136 19	3,364 22	86 85	6,497 57
Pennsylvania	1,436 83	74,425 12	3,595 60	294,556 99
Rhode Island		16,810 47	53,404 98	17,546 63
South Carolina		3,490 82		4,067 56
Tennessee		8,155 40		14,533 13
Texas		18,218 41		20,826 57
Utah		1,053 12		3,576 05
Vermont		2,044 81	521 90	9,260 40
Virginia	2,268 05	13,444 53		35,128 59
Washington		1,035 00		2,317 39
West Virginia		7,543 59		19,096 27
Wisconsin		8,543 80		41,119 40
Wyoming		507 92		898 14
Total	16,671 37	813,397 19	303,533 50	2,051,378 24

AVERAGE CAPITAL AND DEPOSITS FOR LAST FOUR FISCAL YEARS.

- 1.—*Statement of the gross amount of average capital and deposits of savings-banks, banks and bankers, other than national banks, for the years ended May 31, 1876, 1877, 1878, and 1879.*

	1876.	1877.	1878.	1879.
Capital of savings-banks	\$5, 016, 659	\$4, 965, 500	\$5, 609, 330	\$3, 597, 392
Capital of banks and bankers	211, 634, 586	217, 215, 388	206, 897, 732	193, 781, 219
Deposits of savings-banks having capital	38, 207, 891	38, 055, 540	27, 651, 448	25, 304, 371
Deposits of savings-banks having no capital	845, 100, 217	855, 057, 027	815, 765, 472	804, 607, 807
Deposits of banks and bankers	483, 458, 242	475, 790, 064	483, 426, 532	407, 661, 079
	1, 583, 417, 595	1, 591, 083, 519	1, 539, 350, 514	1, 434, 951, 868

TAXABLE CAPITAL AND DEPOSITS AND TAXES PAID THEREON FOR 1878 AND 1879.

- 2.—*Statement of the taxable capital and deposits of savings-banks, banks and bankers, other than national banks, and the taxes accrued and paid thereon for the years ended May 31, 1878 and 1879.*

	1878.		1879.	
	Amount tax- able.	Tax collected.	Amount tax- able.	Tax collected.
Capital of savings-banks	\$5, 007, 458	\$19, 050	\$3, 322, 951	\$17, 614
Capital of banks and bankers	170, 425, 479	878, 176	153, 267, 838	812, 454
Deposits of savings-banks having capital	16, 143, 972	74, 410	14, 809, 031	84, 146
Deposits of savings-banks having no capital	65, 950, 852	373, 952	38, 610, 558	219, 387
Deposits of banks and bankers	483, 426, 532	2, 145, 325	407, 661, 079	2, 051, 378
	740, 954, 293	3, 490, 913	617, 671, 457	3, 184, 979

AVERAGE CAPITAL AND DEPOSITS OF SAVINGS-BANKS AND CAPITAL OF BANKS INVESTED IN UNITED STATES BONDS FOR LAST THREE YEARS.

- 3.—*Statement of average capital and deposits of savings-banks, and the capital of banks and bankers, other than national banks, invested in United States bonds, compiled from returns of said banks and bankers for the years ended May 1877, 1878, and 1879.*

	1877.	1878.	1879.
Capital of savings-banks	\$362, 095	\$601, 872	\$429, 791
Capital of banks and bankers	33, 027, 436	36, 425, 306	40, 013, 376
Deposits of savings-banks	102, 859, 674	121, 855, 622	154, 847, 346
Total	136, 249, 205	158, 882, 800	195, 290, 513

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1879, were as follows:

80,502 gallons of distilled spirits, valued at	\$60, 362 68
210,341 pounds of tobacco, valued at	26, 936 49
1,543,145 cigars, valued at	16, 968 84
Miscellaneous property, valued at	419, 877 86
Total value of seizures	524, 145 87

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys, for the fiscal year 1879, of internal-revenue suits commenced, pending, and disposed of:

Suits pending July 1, 1878.

Number of criminal actions	5,376
Number of civil actions <i>in personam</i>	1,436
Number of actions <i>in rem</i>	429
Whole number of suits pending July 1, 1878.....	7,241

Suits commenced during fiscal year 1879.

Number of criminal actions	6,761
Number of civil actions <i>in personam</i>	441
Number of actions <i>in rem</i>	177
Whole number commenced	7,379

Suits decided against the United States.

Number of criminal actions	510
Number of civil actions <i>in personam</i>	35
Number of actions <i>in rem</i>	17
Whole number of suits decided against the United States	562

Suits dismissed.

Number of criminal actions	1,207
Number of civil actions <i>in personam</i>	300
Number of actions <i>in rem</i>	71
Whole number of suits dismissed	1,578

Suits settled.

Number of criminal actions	443
Number of civil actions <i>in personam</i>	95
Number of actions <i>in rem</i>	19
Whole number of suits settled	557

Suits pending July 1, 1879.

Number of criminal actions	9,977
Number of civil actions <i>in personam</i>	1,447
Number of actions <i>in rem</i>	500
	11,924

Suits wherein sentence is suspended and included in suits pending July 1, 1879.

Number of criminal actions	1,153
Number of civil actions <i>in personam</i>	1
Number of actions <i>in rem</i>	2
	1,156
Whole number of suits pending July 1, 1879.....	10,768

Suits decided in favor of the United States.

Number of criminal actions	2,385
Number of civil actions <i>in personam</i>	319
Number of actions <i>in rem</i>	99
Whole number of suits decided in favor of the United States.....	2,803

Amount of judgments recovered by the United States in criminal actions.

Principal	\$258,360 58
Costs	63,606 77
Total	321,967 35

Amount of judgments recovered by the United States in civil actions in personam.

Principal	\$255,260 23
Costs	9,568 79
Total	264,829 02

Amount of judgments recovered by the United States in actions in rem.

Principal	\$44,083 72
Costs	1,938 47
Total	46,022 19

Amount collected on judgments and paid into court in criminal actions.

Principal	\$50,384 51
Costs	29,781 72
Total	80,166 23

Amount collected on judgments and paid into court in actions in personam.

Principal	\$91,227 90
Costs	5,672 49
Total	96,900 39

Amount collected on judgments and paid into court in actions in rem or proceeds of forfeiture.

Principal	\$34,216 13
Costs	1,264 54
Total	35,480 67

COMPROMISES RECEIVED AND ACCEPTED.

The following table shows the number of offers in compromise received and accepted, with amounts accepted for each month of the last fiscal year:

Month.	Number—		Amount of tax.	Assessed penalty.	Amount of specific penalty.	Total.
	Received.	Accepted.				
1878.						
July	73	64	\$1,784 30	\$175 00	\$4,091 06	\$6,050 36
August	75	9			860 43	860 43
September	80	38	17,961 98	45 83	1,979 45	19,987 26
October	76	125	14,144 34	273 12½	6,387 58	20,805 04½
November	88	92	5,794 84	99 31	2,785 26	8,679 41
December	109	55	2,324 15	30 40	10,420 39	12,774 94
1879.						
January	94	136	16,334 03	58 33	10,862 09	27,254 45
February	100	54	5,510 21	30 00	3,346 82	8,887 03
March	125	84	2,015 46	12 50	3,793 85	5,821 81
April	105	84	22,008 00	32 50	14,678 02	36,718 52
May	82	87	9,437 97	100 00	3,323 13	12,861 10
June	95	88	5,534 68	369 17	3,125 67	9,029 52
.....	1,102	916	102,849 96	1,226 10½	65,653 75	169,729 87½

Whole number of offers received	1,102
Whole number of offers accepted	916
Amount of tax accepted	\$102,849 96
Amount of assessed penalty fixed by law	1,226 16½
Amount of specific penalty, in lieu of fines, forfeiture, and penalties	65,653 75
Total	169,729 87½

COLLECTIONS UNDER REPEALED LAWS.

The amount of taxes collected on legacies and successions, railroad companies, &c., during the last four fiscal years is as follows:

In 1876.....	\$509,631
In 1877.....	238,261
In 1878.....	429,659
In 1879.....	299,094

REWARDS UNDER CIRCULAR 99.

Statement of the amounts paid for rewards under circular 99 during the following fiscal years:

1877.....	\$49,524 84
1878.....	32,765 28
1879.....	27,167 26
Months of July, August, September, and October, 1879.....	4,857 48

SUITS AGAINST EX-COLLECTORS.

Subjoined is a list of suits against late collectors of internal revenue in which judgments have been rendered during the fiscal year ended June 30, 1879, furnished by the courtesy of the Solicitor of the Treasury.

Mississippi, southern district.—United States *v.* Fidelio S. Hunt, late collector of internal revenue for the second collection district of Mississippi, and sureties.

May term, 1879, circuit court, judgment rendered in favor of the defendants and appeal taken to Supreme Court.

Tennessee, eastern district.—United States *v.* P. A. Wilkinson, late collector of internal revenue for the third collection district of Tennessee, and sureties, 1878, July term, circuit court, judgment for \$2,663.07.

Tennessee, middle district.—United States *v.* J. Mullins, late collector of internal revenue for the fourth collection district of Tennessee, and sureties, 1878, November term, circuit court, judgment rendered for \$4,857. Execution stayed by order of court.

Texas, western district.—United States *v.* Robert H. Lane, late collector of internal revenue for the second collection district of Texas, and sureties, 1878, June term, circuit court, judgment for \$6,728.78.

West Virginia.—United States *v.* J. H. Oley, late collector of internal-revenue and disbursing agent for the third collection-district of West Virginia, 1879, May term, district court, judgment for \$220.50.

COMPROMISES AFTER JUDGMENT.

The records of the Solicitor of the Treasury also show that for the fiscal year ended June 30, 1879, 28 internal-revenue cases were compromised after judgment, the amount accepted being \$50,190.95.

Twenty-four offers of compromise after judgment were rejected, the amount involved being \$32,080.62.

Twelve offers in compromise were pending July 1, 1879, the amount involved being \$4,422.

MANUFACTURE OF PAPER.

During the fiscal year all paper for internal-revenue stamps has been made by Messrs. S. D. Warren & Co., of Boston, under the contract entered into with said firm, which was referred to in my last annual re-

port. On the 30th of June, 1879, an advertisement for proposals for furnishing stamp-paper was issued, and a number of bids was received from manufacturers, which were duly considered, and the contract was again awarded to Messrs. S. D. Warren & Co., of Boston, Mass. The prices paid under this contract are, for vegetable-sized paper, $9\frac{1}{2}$ cents per pound, and for animal-sized paper, $10\frac{1}{2}$ cents per pound, as against $10\frac{1}{2}$ cents and $11\frac{1}{2}$ cents paid under the previous contract. I am indebted to Hon. O. H. Irish, Chief of the Bureau of Engraving and Printing, and John R. Offley, Esq., of the Government Printing-Office, for their aid in making the award of the contract. Paper is now being manufactured under the contract above referred to.

The paper furnished has been satisfactory as to quality, and all orders under the contract have been executed with commendable promptness.

PRINTING OF STAMPS.

No change in any arrangement for printing has been made during the year, all stamps for distilled spirits, tobacco, cigars, snuff, fermented liquors, and special taxes being printed by the Bureau of Engraving and Printing of the Treasury Department; stamps upon bank-checks by the Graphic Company, of New York; stamps upon foil wrappers for tobacco by Mr. John J. Crooke, of New York, and all documentary and proprietary stamps by the American Bank Note Company, of New York (the National Bank Note Company having been consolidated with the American).

The work of all these parties has been satisfactorily performed.

NUMBER AND VALUE OF STAMPS ISSUED.

During the fiscal year stamps were received by the stamp division of this office from the printers named, and issued to collectors, agents, and purchasers, as follows, viz:

Kind.	Number.	Value.
Stamps for distilled spirits	4,381,750	\$53,932,375 00
Stamps for tobacco and snuff	223,611,237	35,701,216 89
Stamps for cigars and cigarettes	33,842,179	12,762,189 10
Stamps for fermented liquors and brewers' permits	38,602,100	11,351,995 00
Stamps for special taxes	644,210	8,973,800 00
Stamps for documents and proprietary articles	508,732,953	6,834,058 80
Total	809,814,429	129,555,634 79

These stamps were, on their receipt, counted, and their issue involved the preparation of about 23,000 packages. Nearly all of these packages were transmitted to their destinations by registered mail, and it gives me pleasure to be able to report that this large business was conducted without the loss of a stamp, either while in the hands of the printers, while in the custody of this office, or while in the course of transmission by registered mail. This, it may be remarked, is an interesting fact that illustrates the thorough efficiency of the registered-mail department of our postal system.

The fact that more than twenty thousand packages, containing stamps aggregating in value over one hundred and fifty million dollars, were transported to important points all over the United States, including the Pacific coast and Territories, without the loss of a package, constitutes a record of which the Post-Office Department may well be proud.

ALTERATION OF TOBACCO STAMPS.

By the act of March 1, 1879, the tax upon manufactured tobacco was reduced to 16 cents per pound. This change necessitated the calling in of all tobacco stamps in the hands of collectors of internal revenue and their subordinates, and imprinting over the face of each stamp proper words and figures indicating the change, and also the changing of all plates from which such stamps are printed. Of the appropriation of \$15,000, made for the purpose of defraying the expense of the change, \$6,411.33 was expended, leaving a balance of \$8,588.67 unexpended, which amount will be covered into the Treasury.

RECOMMENDATION.

By the act of March 1, 1879, a limitation upon allowances of claims on account of stamps, arising under section 3426 Revised Statutes, was imposed, and it has been found necessary to reject claims for the exchange or redemption of stamps whenever it could not be shown that the stamps were purchased from the government or a government agent for the sale of stamps within three years prior to their presentation at this office.

It is found that in many cases the operation of this provision of law works great hardship, and this is particularly the case where a person or firm have had a stock of checks prepared and have paid to the government the value of the stamps and had the same imprinted upon the face of each check in anticipation of its use.

When a person purchases stamps in anticipation of their use and in anticipation of the payment of a tax when the same shall accrue, he has voluntarily paid into the Treasury of the United States an amount of money which he is equitably entitled to have returned, if from some cause unforeseen at the time of the purchase he finds that such stamps are not required for use. There would therefore seem to be no good reason why some way should not be provided for the speedy return of the money on the surrender of the stamps.

I would therefore recommend the repeal of that portion of section 17 of the act of March 1, 1879, which prohibits the redemption of stamps unless the same are presented within three years after the purchase of the same from the government or a government agent for the sale of stamps.

STAMPS REDEEMED AND EXCHANGED.

Number of claims for redemption of stamps allowed.....	647
Amount of claims for redemption of stamps allowed.....	\$23, 310 73
Number of claims for exchange of stamps allowed.....	698
Amount of claims for exchange of stamps allowed.....	\$70, 978 73

MATCH STAMPS SOLD.

Amount of stamps sold to match manufacturers during the following fiscal years:

Commissions not deducted.

1876.....	\$2, 849, 524
1877.....	2, 982, 275
1878.....	3, 064, 574
1879.....	3, 357, 251

A limited number of general proprietary stamps have no doubt been purchased by match manufacturers, and not included in the above statement.

Nearly all the stamps sold to match manufacturers are sold on sixty days' credit under the provisions of section 3425, United States Revised Statutes. There are now pending fourteen suits upon match manufacturers' bonds for the recovery of \$160,276.26, due on the sale of stamps during the past four years, and it is believed that fifty thousand dollars of the above sum will be collected.

There are also a number of persons under indictment in the United States Court at Chicago for conspiracy to defraud the United States in the execution of match manufacturers' bonds.

ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1878, and June 30, 1879, respectively, and the increase or decrease on each article or occupation:

Article or occupation.	Amount assessed during fiscal year ended—		Fiscal year ended June 30, 1879.	
	June 30, 1878.	June 30, 1879.	Increase over 1878.	Decrease from 1878.
Tax on deficiencies in production of spirits	\$75,583 21	\$63,574 50	.....	\$12,008 71
Tax on excess of materials used in the production of spirits	18,050 73	5,050 27	.....	13,000 46
Tax on deposits, capital, and circulation of banks and bankers	3,489,694 20	3,152,545 26	.....	337,148 94
Tax on distilled spirits seized or fraudulently removed	207,416 14	126,002 14	.....	81,414 00
Tax on fermented liquors removed from brewery unstamped	2,608 41	6,144 33	\$3,535 92	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	130,431 60	61,917 45	.....	68,514 15
Tax on proprietary articles removed unstamped	4,349 12	2,614 95	.....	1,734 17
Assessed penalties	128,405 70	102,285 72	.....	26,119 98
Legacies and successions	127,189 94	182,036 71	54,846 77	.....
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected; also fines, penalties, and forfeitures paid to collectors by order of court or by order of Secretary, and amount of penalties and interest received for validating unstamped instruments (Form 58)	370,133 88	401,978 22	31,844 34	.....
Special taxes (licenses)	128,716 83	97,068 91	.....	31,647 92
Tax on incomes and dividends	123,928 54	34,539 54	.....	89,389 00
Total	4,806,508 30	4,235,758 00	.....	570,750 30

The foregoing statement shows a decrease in the assessments for the year ended June 30, 1879, as compared with the previous year, of \$570,750.30. The decrease occurred in taxes on deficiencies in the production of distilled spirits, on excess of materials used in the production of distilled spirits, on distilled spirits seized or fraudulently removed, on tobacco, snuff, and cigars removed unstamped, on proprietary articles removed unstamped, on assessed penalties, on occupations (special taxes), on incomes and dividends, and on deposits, capital, and circulation of banks and bankers.

The decrease in assessments of taxes on deficiencies in the production of distilled spirits and on excess of materials used in the production of spirits indicates a closer observance of the law and regulations in the management of their business by licensed distillers.

These assessments, however, have been materially reduced by the amendment to section 3309 Revised Statutes by the act of March 1, 1879, in reference to unavoidable accidents, and the decision of the Supreme Court of the United States in the case of *Stoll v. Pepper*, fixing the rule by which deficiencies are to be measured.

The decrease in the assessments on spirits, tobacco, snuff, cigars, and proprietary articles removed from the place of manufacture without payment of the tax by stamps indicates a better observance of the law. In respect to illicit distilling, it is proper to state that, owing to the great extent of territory assigned to single officers, and to other circumstances over which this office has had no control, the legal evidence necessary to identify the distiller and fix the amount of spirits produced has not always been obtainable.

The decrease in the assessments of special taxes and penalties indicates that these taxes are more promptly returned and paid than heretofore.

The decrease in assessments of taxes on incomes and dividends results from the large decrease of taxes of that character remaining uncollected, and to some extent from the unwillingness of taxpayers to waive the statute of limitations.

The decrease in assessments of taxes on capital, deposits, and circulation of banks and bankers is due to a variety of causes. The three principal causes are: First. The large increase, \$32,991,724, of the capital of banks and bankers and of the deposits of savings-banks invested in United States securities. This accounts for \$164,958.62 of the amount. Second. The withdrawal of large amounts of deposits during the year, such withdrawals having been made through the first half of the year probably through lack of confidence in the banks, and during the latter half of the year, *i. e.*, since the resumption of specie payments, through the revival of trade and the consequent reopening of manufacturing and mining establishments. The withdrawals from the latter cause will naturally eventuate in an increase in the amount of deposits held by the banks, the deposits so withdrawn being returned with the accrued profits thereon. Third. The third cause of such decrease, to which attention is called, is the internal-revenue act of March 1, 1879, which extends the exemptions from tax on deposits of savings-banks to certain savings-banks not theretofore entitled to exemption; increases the exemptions accorded to all savings-banks entitled to any exemption, and prohibits the assessment of such taxes against any bank which had ceased to do business by reason of insolvency or bankruptcy, which assessment should diminish the assets thereof necessary for the full payment of all its depositors.

The increased assessments on legacies and successions is due to individual effort, through which this office has received information that these taxes due under repealed laws had not theretofore been assessed and paid.

The assessments on Form 58 include the interest taxes paid on distilled spirits during the year under the joint resolution of Congress approved March 28, 1878.

REPORT OF WORK PERFORMED DURING THE FISCAL YEAR ENDED JUNE 30, 1879.

Division of law.

Offers in compromise received and briefed.....	1, 102
Opinions prepared.....	1, 081
Offers in compromise acted upon.....	1, 042
Reward claims received and acted upon.....	610
Railroad cases adjusted.....	34
Orders for abatement of taxes issued.....	654
Claims for abatement of taxes disposed of.....	5, 198
Amount of abatement claims allowed (uncollectible).....	\$377, 759 79
Amount of abatement claims allowed (erroneous assessment).....	\$280, 324 33
Amount of abatement claims rejected (uncollectible).....	\$80, 446 56
Amount of abatement claims rejected (assessment claimed to be erroneous).....	\$382, 274 08
Claims for refunding of taxes disposed of.....	372
Amount of refunding claims allowed.....	\$217, 398 07
Amount of refunding claims rejected.....	\$128, 394 98

Division of distilled spirits.

Returns and reports relating to distilled spirits received, examined, and disposed of.....	197, 866
Returns and reports relating to fermented liquors received, examined, and disposed of.....	32, 644
Computations of capacities of distilleries made and data for assessment furnished.....	14, 573
Locks examined and issued.....	3, 030
Hydrometer sets, stems, and cups tested and issued.....	1, 391
Gauging-rods examined and issued.....	246

Division of tobacco.

Reports relating to tobacco received, examined, and disposed of.....	2, 568
Reports relating to cigars received, examined, and disposed of.....	18, 688
Abatement and refunding claims audited.....	282

Division of stamps.

Value of stamps received and counted.....	\$142, 300, 449 30
Value of stamps counted and issued to collectors.....	\$120, 903, 368 22
Value of stamps counted and transmitted to the Secretary of the Treasury for destruction.....	\$1, 977, 691 83
Stubs examined.....	8, 906, 160
Stamps and coupons received for credit and counted.....	32, 396, 956
Reports received, examined, and disposed of.....	156, 657

Division of assessments.

Reports relating to assessments received, examined, and disposed of..	61, 691
Reports relating to bonded accounts received, examined, and disposed of.....	207, 283
Reports and vouchers covering exportations received, examined, and disposed of.....	390, 000
Claims for drawback disposed of.....	683

Division of accounts.

Accounts, reports, and returns received, examined, and disposed of..	28, 273
Certificates of deposit received and recorded.....	31, 854

Division of revenue-agents.

Reports of revenue-agents received and disposed of.....	2,540
Reports of collectors relative to illicit distilleries received and disposed of	529
Accounts of revenue-agents received and examined.....	878
Miscellaneous expense accounts received and examined.....	351
Railroad and income cases examined and reported on.....	54
Transcripts of books of leaf-tobacco dealers examined and abstracted.....	3,719

Division of appointments, records, and files.

Commissions of storekeepers, storekeepers and gaugers, gaugers and tobacco-inspectors prepared and bonds examined.....	722
Collectors' bonds recorded	27
Reports of inspecting-officers as to condition of collection-districts received, examined, and acted upon (since February 8, 1879).....	118
Reports of examining-officers as to condition of collectors' offices received, examined, and acted upon (since February 8, 1879).....	122
Pages of letters recorded	18,338
Press-copies of letters briefed, registered, and arranged for reference.....	58,734
Pages of miscellaneous copying	25,418
Letters for the entire bureau received and registered.....	48,056
Letters indorsed, briefed, and filed.....	31,708
Aggregate number of letters mailed by the bureau.....	63,256

THANKS TO OFFICERS.

I desire to express my satisfaction at the support I have received from the heads of the several divisions, the employes of the bureau, and to the corps of revenue agents in every effort to enforce the laws and to improve the public service.

TABULAR STATEMENTS.*

I append tabular statements to accompany the bound volume, as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection-district, State, and Territory of the United States, for the fiscal year ended June 30, 1879.

Table B, showing the number and value of internal-revenue stamps ordered monthly by the Commissioner and from the office of the Commissioner; the receipts from the sale of stamps and the commissions allowed thereon; also the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1879.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1879.

Table D, showing the aggregate receipts from all sources in each collection-district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1879.

Table E, showing the receipts in the United States from each specific source of revenue, by fiscal years, from Sept. 1, 1862, to June 30, 1879.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1879.

* These tabular statements are omitted for want of space, but they are printed in the bound volumes of the Commissioner's report.

Table G, showing the returns of manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1879.

Table H, showing the receipts from special taxes in each collection-district, State, and Territory for the special-tax year ended April 30, 1879.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1879.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1879.

I have the honor to be, very respectfully, your obedient servant,

GREEN B. RAUM,
Commissioner.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER OF THE CURRENCY,
Washington, November 26, 1879.

I have the honor to submit for the consideration of Congress, the Seventeenth Annual Report of the Comptroller of the Currency, in compliance with section three hundred and thirty-three of the Revised Statutes of the United States.

The total number of national banks organized, from the establishment of the national-banking system, February 25, 1863, to November 1 of the present year, is 2,438. Of these, 307 have gone into voluntary liquidation by the vote of shareholders owning two-thirds of their respective capitals, and 81 have been placed in the hands of receivers for the purpose of closing up their affairs, leaving 2,050 in operation at the date last named.

Included in the aggregate number organized are ten national gold banks, seven of which, still in operation, are located in the State of California. These banks redeem their circulating-notes in gold coin in the city of San Francisco and at their own counters. They have an aggregate capital of \$4,000,000, and a total circulation of \$1,534,000, but are entitled to receive circulating-notes in amount equal to 80 per cent. of their capital, upon the deposit with the United States Treasurer of the requisite amount of bonds as security therefor. Within the past year one of this class of banks has gone into voluntary liquidation and reorganized as an ordinary national bank, receiving circulating-notes at the rate of 90 per cent. of its capital, and redeeming them at the Treasury Department and at its own counter; and it is probable that the others will also reorganize so soon as the necessary legislative authority shall be obtained to enable them to do so without first going into liquidation.

A bill passed the House of Representatives during a previous session, amending the present law, and authorizing the national gold banks to receive circulating notes in amount equal to 90 per cent. of their capital; and also requiring such banks to keep on deposit, in gold coin, with the Assistant Treasurer of the United States in San Francisco, an amount equal to 5 per cent. of their circulation, instead of keeping 25 per cent. of the same on hand, as is now required by law. The passage

of an act similar in terms, and also of one authorizing the conversion of national gold banks into currency banks, is recommended.

Since my last annual report thirty-eight banks have been organized with an aggregate authorized capital of \$3,595,000, to which \$2,390,440 in circulating-notes have been issued. Thirty-eight banks, with an aggregate capital of \$4,450,000, have voluntarily discontinued business within the same period, and eight banks, having a total capital of \$1,030,000, have failed. The insolvent banks include two, with a capital of \$700,000, which failed after having previously gone into voluntary liquidation.

The following table exhibits the resources and liabilities of the banks on the 2d day of October, 1879, the returns from New York City, from Boston, Philadelphia, and Baltimore, from the other reserve cities, and from the remaining banks of the country being tabulated separately:

	New York City.	Boston, Phila- delphia, and Baltimore.	*Other re- serve cities.	Country banks.	Aggregate.
	47 banks.	99 banks.	82 banks.	1,820 banks.	2,048 banks.
RESOURCES.					
Loans and discounts.....				\$435, 154, 810	\$875, 013, 107
On U. S. bonds on demand...	\$8, 286, 525	\$2, 017, 226	\$4, 300, 523		
On other stocks, bonds, &c., on demand.....	78, 062, 085	22, 605, 795	11, 445, 079		
On single-name paper with- out other security.....	22, 491, 926	13, 136, 911	7, 150, 239		
° All other loans.....	87, 011, 366	118, 267, 128	65, 023, 494		
Overdrafts.....	125, 073	86, 341	349, 810	2, 928, 766	3, 489, 990
Bonds for circulation.....	25, 745, 500	53, 147, 300	25, 650, 800	252, 769, 700	357, 313, 300
Bonds for deposits.....	4, 671, 650	5, 550, 000	3, 404, 500	9, 578, 500	18, 204, 650
U. S. bonds on hand.....	10, 149, 900	9, 066, 250	5, 953, 000	27, 806, 450	52, 966, 600
Other stocks and bonds.....	8, 843, 712	3, 704, 614	2, 634, 916	24, 464, 174	39, 647, 416
Due from reserve agents.....		19, 190, 543	16, 530, 117	71, 302, 887	107, 023, 547
Due from other national banks	10, 957, 673	10, 012, 482	6, 284, 310	19, 438, 529	46, 692, 994
Due from other banks and bankers.....	2, 245, 184	992, 478	3, 339, 131	7, 053, 979	13, 630, 772
Real estate, furniture and fix- tures.....	9, 883, 679	7, 005, 672	4, 559, 515	26, 368, 304	47, 817, 170
Current expenses.....	953, 465	732, 041	714, 102	3, 711, 648	6, 111, 256
Premiums.....	827, 072	683, 149	334, 362	2, 486, 937	4, 332, 420
Checks and other cash items.....	1, 969, 660	972, 523	888, 807	7, 475, 143	11, 306, 133
Exchanges for clearing-house.....	93, 487, 352	14, 781, 348	4, 696, 265		112, 964, 965
Bills of other national banks.....	1, 467, 887	2, 524, 131	1, 845, 771	10, 869, 761	16, 707, 550
Fractional currency.....	55, 672	35, 023	53, 965	251, 405	396, 065
Specie.....	19, 349, 868	6, 979, 727	4, 369, 176	11, 474, 961	42, 173, 732
Legal-tender notes.....	19, 738, 584	8, 293, 515	11, 526, 789	29, 637, 808	69, 196, 696
U. S. certificates of deposit.....	12, 900, 000	9, 560, 000	3, 575, 000	735, 000	26, 770, 000
Five per cent. redemption fund	1, 131, 721	2, 371, 148	1, 095, 277	11, 184, 569	15, 782, 715
Due from U. S. Treasurer.....	492, 650	81, 501	88, 256	583, 963	1, 246, 370
Totals.....	420, 840, 104	306, 796, 846	185, 873, 204	955, 277, 294	1, 868, 787, 448
LIABILITIES.					
Capital stock.....	50, 750, 000	77, 556, 260	37, 795, 500	287, 965, 605	454, 067, 365
Surplus fund.....	16, 006, 435	19, 869, 063	10, 461, 775	68, 449, 256	114, 786, 529
Undivided profits.....	9, 096, 919	4, 685, 356	3, 715, 637	24, 403, 030	41, 900, 942
National-bank notes outstand- ing.....	22, 328, 624	46, 283, 414	22, 017, 051	223, 157, 273	313, 786, 362
State bank notes outstanding.....	53, 251	67, 044		196, 566	316, 861
Dividends unpaid.....	202, 727	778, 241	153, 546	1, 532, 916	2, 667, 430
Individual deposits.....	213, 354, 222	117, 446, 336	72, 709, 006	316, 228, 005	719, 737, 569
U. S. deposits.....	3, 677, 135	340, 613	1, 796, 869	5, 004, 246	11, 018, 863
Deposits of U. S. disbursing officers.....	157, 139	6, 746	949, 796	2, 355, 865	3, 469, 600
Due to national banks.....	81, 915, 317	32, 048, 687	21, 240, 841	13, 995, 410	149, 200, 257
Due to other banks and bankers	23, 098, 279	6, 891, 020	13, 744, 193	8, 298, 961	52, 022, 453
Notes and bills re-discounted.....		182, 766	266, 680	1, 755, 569	2, 205, 015
Bills payable.....		1, 241, 300	1, 032, 310	1, 934, 592	4, 208, 202
Totals.....	420, 840, 104	306, 796, 846	185, 873, 204	955, 277, 294	1, 868, 877, 448

*The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

The following table exhibits the resources and liabilities of the national banks during the last nine years, at nearly corresponding dates for each year:

	Oct. 2, 1871.	Oct. 3, 1872.	Sept. 12, 1873.	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.
	1,767 banks.	1,919 banks.	1,976 banks.	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.
RESOURCES.									
	<i>Attillions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans	831.6	877.2	944.2	954.4	984.7	931.3	891.9	834.0	878.5
Bonds for circulation	364.5	382.0	388.3	383.3	370.3	337.2	336.8	347.6	357.3
Other U. S. bonds	45.8	27.6	23.6	28.0	28.1	47.8	45.0	94.7	71.2
Other stocks, bonds, &c	24.5	23.5	23.7	27.8	33.5	34.4	34.5	36.9	39.7
Due from other banks	143.2	128.2	149.5	134.8	144.7	146.9	129.9	138.9	167.3
Real estate	30.1	32.3	34.7	38.1	42.4	43.1	45.2	46.7	47.8
Specie	13.2	10.2	19.9	21.2	8.1	21.4	22.7	30.7	42.2
Legal tender notes	107.0	102.1	92.4	80.0	76.5	84.2	66.9	64.4	69.2
National bank notes	14.3	15.8	16.1	18.5	18.5	15.9	15.6	16.9	16.7
Clearing-house exchanges	115.2	125.0	100.3	109.7	87.9	100.0	74.5	82.4	113.0
U. S. certificates of deposit		6.7	20.6	42.8	48.8	29.2	33.4	32.7	26.8
Due from U. S. Treasurer				20.3	19.6	16.7	16.0	16.5	17.0
Other resources	41.2	25.2	17.3	18.3	19.1	19.1	28.7	24.9	22.1
Totals	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8
LIABILITIES.									
Capital stock	458.8	479.6	491.0	493.8	504.8	499.8	479.5	466.2	454.1
Surplus fund	101.1	110.3	120.3	129.0	134.4	132.2	122.8	116.9	114.8
Undivided profits	42.0	46.6	54.5	51.5	53.0	46.4	44.5	40.0	41.3
Circulation	317.4	335.1	340.3	334.2	319.1	292.2	291.9	301.9	313.8
Due to depositors	631.4	628.9	640.0	683.8	679.4	666.2	630.4	668.4	736.9
Due to other banks	171.9	143.8	173.0	175.8	179.7	179.8	161.6	165.1	201.2
Other liabilities	8.5	11.5	11.5	9.1	11.8	10.6	10.4	7.9	6.7
Totals	1,730.6	1,755.8	1,830.6	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8

Section 333 of the Revised Statutes of the United States requires the Comptroller to present annually to Congress a statement of the condition of the banks and savings-banks organized under State laws. Returns of capital and deposits are made by these institutions and by private bankers, semi-annually, to the Commissioner of Internal Revenue for purposes of taxation. From these returns the following table has been compiled in this Office, exhibiting, in concise form, by geographical divisions, the total average capital and deposits of all the State and savings banks and private bankers of the country, for the six months ending May 31, 1879:

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings-banks with capital.			Savings-banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>
New England States ..	40	7.10	14.39	70	3.72	3.32				426	366.46
Middle States	239	40.72	124.64	853	34.54	54.53	6	0.51	2.44	182	350.95
Southern States	251	27.43	32.60	237	5.64	11.89	3	0.86	0.83	3	1.69
Western States and Territories	475	52.02	85.44	1,474	25.85	70.18	20	2.85	32.80	33	27.96
United States	1,005	127.27	257.07	2,634	69.75	139.92	29	4.22	36.07	644	747.06

The capital of the 2,048 national banks in operation on June 14, 1879, as will be seen by a subsequent table, was \$455,244,415—not including surplus, which amounted at that date to more than \$114,000,000—while

the average capital of all the State banks, private bankers, and savings-banks, for the six months ending May 31 previous, was but \$201,241,484, which amount is considerably less than one-half that of the national banks. The net deposits of the national banks were \$713,403,639, and the average deposits of all other banks, including savings-banks, were \$1,180,122,835. The average deposits for the same period of the 644 savings-banks having no capital stock, which are included in the above aggregate, were \$747,062,057.

The table below exhibits the aggregate average capital and deposits for the six months ending May 31, 1879, of all classes of banks other than national, and the capital and deposits of the national banks on June 14, following :

Geographical divisions.	State banks, savings-banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>
New England States	536	10.83	384.17	544	164.43	126.72	1,080	175.26	510.89
Middle States	1,280	75.77	532.56	640	170.21	393.12	1,920	245.98	925.68
Southern States	494	33.92	47.02	176	30.40	37.93	670	64.32	84.95
Western States and Territories	2,002	80.72	216.37	688	90.20	155.63	2,690	170.92	372.00
United States	4,312	201.24	1,180.12	2,048	455.24	713.40	6,360	656.48	1,893.52

From this table it will be seen that the total number of banks and bankers in the country at the dates named was 6,360, with a total banking capital of \$656,485,899, and total deposits of \$1,893,526,474. In the appendix will be found tables showing by geographical divisions the number, average capital, and deposits, of State and savings-banks, and private bankers, for various periods from 1875 to 1878, and there will also be found other tables giving the assets and liabilities of State institutions during the past year, so far as they could be obtained from the official reports of the several State officers.

A table arranged by States and principal cities, giving the number, capital and deposits, and the tax thereon, of all banking institutions other than national, for the six months ending May 31, 1879, will be found on a subsequent page. Similar tables for previous years will be found in the appendix.

The following table exhibits, for corresponding dates in each of the last four years, the aggregate amounts of the capital and deposits of each of the classes of banks given in the foregoing tables:

Years	National banks.			State banks, private bankers, &c.			Savings-banks with capital.			Savings-banks without capital.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.		No.	Capital.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>			<i>Millions.</i>	<i>Millions.</i>
1876	2,091	500.4	713.5	3,803	214.0	480.0	26	5.0	37.2	691	844.6	6,611	719.4	2,075.3	
1877	2,078	481.0	768.2	3,799	218.6	470.5	26	4.9	38.2	676	843.2	6,579	704.5	2,120.1	
1878	2,056	470.4	677.2	3,709	202.2	413.3	23	3.2	26.2	668	803.3	6,456	675.8	1,920.0	
1879	2,048	455.3	713.4	3,639	197.0	397.0	29	4.2	36.1	644	747.1	6,360	656.5	1,893.5	

The aggregate capital of the various classes of banks shown by the foregoing table has diminished from \$719,400,000 in 1876 to \$656,500,000 in 1879, and the aggregate deposits have fallen off from \$2,075,300,000 in 1876, to \$1,893,500,000 in 1879—a reduction of \$62,900,000 in capital and \$181,800,000 in deposits during the last four years. The national banking capital has diminished \$45,100,000, but the deposits of the national banks are almost precisely the same that they were in 1876. Savings-banks with capital show a reduction of about one million in capital and the same amount in deposits. The capital and deposits of State banks and private bankers are less by seventeen millions and eighty-three millions, respectively. The greatest reduction, however, is in the deposits of savings-banks without capital, which have diminished \$97,500,000.

THE NATIONAL BANKS AND THE REFUNDING OF THE PUBLIC DEBT.

The great war debt of the United States was contracted in less than four and a half years. In 1835 the country was entirely out of debt, and on January 1, 1861, the whole debt of the Union amounted to but \$66,243,721. During the next six months it increased at the rate of about four millions a month, being, on the first day of July, 1861, \$90,580,873. During the next year it increased at the rate of more than thirty-six millions per month, and at the close of the fiscal year ending June 30, 1862, it had reached \$524,176,412. At the end of the succeeding year it was considerably more than twice that amount, being on July 1, 1863, \$1,119,772,138. During the following year it increased nearly seven hundred millions, reaching on July 1, 1864, the sum of \$1,815,784,370. During the next nine months, to the close of the war, April 1, 1865, the debt increased at the rate of about two millions a day, or sixty millions a month, and for the five months next thereafter, at the rate of about three millions a day, or ninety millions a month, reaching its maximum on August 31, 1865*, at which date it amounted to \$2,845,907,626,† and was composed of the following items:

Funded debt†	\$1, 109, 568, 191 80
Matured debt:.....	1, 503, 020 09
Temporary loans.....	107, 148, 713 16
Certificates of indebtedness.....	85, 093, 000 00
Five per cent. legal-tender notes.....	33, 954, 230 00
Compound interest legal-tender notes.....	217, 024, 160 00
Seven-thirty notes	830, 000, 000 00
United States notes (legal tenders).....	433, 160, 569 00
Fractional currency	26, 344, 742 51
Suspended requisitions uncalled for	2, 111, 000 00
Total	2, 845, 907, 626 56

This table shows an aggregate of more than one thousand two hundred and seventy-five millions of temporary obligations of the govern-

* Report of Secretary McCulloch, 1867, p. iv; 1868, p. xli.

† Less cash in the Treasury, \$88,218,055.

‡ This item includes \$1,258,000 of bonds issued to Pacific railroads.

ment, of which eight hundred and thirty millions bore interest at 7.30 per cent. annually.*

This immense amount of temporary obligations was funded within the three years which followed the close of the war; and the skill and good judgment displayed in so doing can only be fully appreciated by those who are familiar with the difficulties and delicate conditions under which the work was accomplished.

The temporary loans, certificates of indebtedness, seven-thirty notes, and all the other items of the debt—except the legal-tender notes and fractional currency, which have been largely reduced—have either been paid, have matured and ceased to bear interest, or have been funded into five-twenty six per cents, of which more than one thousand six hundred millions (\$1,602,698,950) were issued.

The acts of July 14, 1870, and January 20, 1871, authorized the issue of bonds for the purpose of refunding the five-twenty six per cents. The former act authorized the issue of fifteen hundred millions in bonds, two hundred millions of which were to be five per cents payable ten years after date, at the pleasure of the United States, three hundred millions of four and a half per cents payable in fifteen years, and one thousand millions payable in thirty years from the date of their issue, and bearing interest at the rate of four per cent. per annum. The act provided that these bonds should not be sold for less than their par value in coin, and that the proceeds should be applied to the redemption of the five-twenty bonds. The latter act increased the amount of the five per cent. bonds to five hundred millions, but provided that the whole amount of bonds issued should not exceed the amount originally authorized; and the subsequent act of January 25, 1879, authorized the refunding or exchanging of any other of the five or six per cent. bonds which were redeemable at the pleasure of the government.

The whole amount of the funded debt on the first of January, 1871, was \$1,935,342,700, of which \$1,437,097,300 consisted of five-twenty six per cent. bonds, and \$194,567,300 of ten-forty five per cent. bonds. On the first day of August, 1871, nearly sixty-six millions (\$65,775,550) of new five per cent. bonds had been subscribed for, chiefly by the national banks. During the same month an agreement was entered into by the Secretary with Jay Cooke & Co.† for the sale of the remaining two hundred millions of said bonds, and in the month of January, 1873, similar arrangements were made for the sale of a large additional amount.‡ The remainder of the five hundred millions (\$178,548,300) was sold during the next three years, the Secretary of the Treasury stating in his report of December 6, 1875,§ that he had “the pleasure of announcing to Congress that the funding of five hundred millions six per cent. bonds into those bearing five per cent. interest has been accomplished.”

On August 24, 1876, a new contract was made by the Secretary with A. Belmont & Co. and associates,|| for the sale of the three hundred millions of four and a half per cent. bonds authorized. In this contract the Secretary reserved the right to terminate it by giving ten days' notice to the contractors; and under the contract calls were made prior to March 4, 1877, for the redemption of one hundred millions of six per cents. In May, 1877, the present Secretary, availing himself of the privilege secured in the contract, gave notice that he would limit the sale of four

* At that date one thousand seven hundred and twenty-five millions of the public debt bore an average interest of 6.62 per cent. Finance Report, 1865, p. 23.

† Secretary Boutwell's report, 1871, p. xvii.

§ Secretary Bristow's report, 1875, p. xii

‡ Secretary Richardson's report, 1873, p. ix.

|| Secretary Morrill's report, 1876, p. xi.

and a half per cents to two hundred millions; and additional subscriptions were rapidly made until that amount was taken. The avails of one hundred and eighty-five millions of these bonds were applied to the redemption of five-twenties, the remaining fifteen millions being held for resumption purposes. On the 9th of June, 1877, a contract was made with a syndicate for the sale, at par, in coin, of the four per cent. bonds authorized to be issued by the refunding act, with the right to terminate the contract at any time after December 31, 1877, by giving ten days' notice to the contracting parties.* In 1877 seventy-five millions of the four per cents were sold, and in 1878 more than one hundred and twenty-eight millions (\$128,685,450). During the first four months of 1879 \$497,247,750 additional fours were disposed of, of which more than one hundred and forty-nine millions were sold at a premium of one-half of one per cent. Of this amount, one hundred and twenty-one millions were taken by the First National Bank of New York and associates, and the remainder by other national banks. These, with the sales of forty millions of refunding certificates, completed the refunding of all the bonds of the United States which were redeemable.

The sales of United States bonds since 1871, under the refunding acts, have been five hundred millions of fives, one hundred and eighty-five millions of four-and-a-halves, and \$710,345,950 of four per cents; in all, more than one thousand three hundred and ninety-five millions of dollars. There have also been sold for resumption purposes, since March 1, 1877, under the authority of the resumption act of January 14, 1875, twenty-five millions of fours, and sixty-five millions of four and a half per cents; fifty millions of the latter being at a premium of one and a half per cent.

The reduction on the interest-bearing debt of the United States, from its highest point, on August 31, 1865, to November 1, 1879, is \$583,886,594, of which amount \$103,160,900 has been effected since the refunding operations were commenced on May 1, 1871.

At its highest point the annual interest on the debt was \$150,977,697, while it is now \$83,773,778 only. There has, therefore, been a total reduction in this charge of \$67,203,919 annually.

The total annual reduction of interest under these refunding operations, accomplished since March 1, 1877, is \$14,290,416, while the saving on this account growing out of the operations of the present year alone, is nearly nine millions (\$8,803,707), and the total annual saving in all the refunding operations of the government since 1871 is nearly twenty millions (\$19,900,846). These funding transactions are believed to be without parallel in financial history.

The public debt of England in January, 1793, amounted to \$1,191,145,000. At that date began the great expenditures caused by the wars of the French revolution and of Napoleon, extending from 1793 to 1816. Between these dates stock and annuities to the amount of \$3,881,000,000 were placed on the market at rates of interest varying from 3 to 5 per cent. The average rate of discount at which the stock was sold was 33 per cent., and the average rate of interest paid on the money actually raised by the sale was 5.15 per cent.

After a long interval of peace, the Irish famine in 1847, and the Crimean war and Indian mutiny, from 1854 to 1856, caused other additions to the public debt. In the years 1847, 1855, and 1856, three per cent. interest-bearing stock, to the amount of one hundred and seventy

* Secretary Sherman's report for 1877, p. viii.

millions of dollars, was issued, and sold at a discount of 10.94 per cent., while the average rate of interest paid on the money raised by the sale was 3.4 per cent.*

The three great Fench loans in 1870, 1871 and 1872, of nearly fifteen hundred and ninety-two millions of dollars, realized twelve hundred and seventy-three millions of dollars only. The first loan was at the rate of 3 per cent., and realized to investors nearly 5 per cent., while the two

*The figures given in the following table, relative to the loans of 1793-1817, inclusive, are based upon information derived from a somewhat similar table originally published in McCulloch's "Treatise on Taxes and the Funding System," London, 1852, and republished in the appendix to an essay of William Newmarch, on the "Loans raised by Mr. Pitt," which essay appeared in the London Statistical Journal for September, 1855. The figures relating to the loans of 1847-1856 are derived from Sir Stafford Northcote's "Twenty Years of Financial Policy," pp. 94, 265, 278, 288.

Year.	Stock issued (£ = \$5).	Money raised on stock issued (£ = \$5).	Annual in- terest on stock (£ = \$5).	Average discount on sale of stock.	Average interest realized by invest- ers.	Kind of stocks.
1793.....	\$31,250,000	\$22,500,000	\$950,000	<i>Pr. ct.</i> 28	4.22	3 per cent. consols.
1794.....	78,350,000	64,550,000	3,000,000	17.6	4.65	3 per cent. consols; 4 per cent. with long annuity.
1795.....	277,700,000	210,450,000	10,650,000	24.2	5.06	Do.
1796.....	284,700,000	213,800,000	11,350,000	24.9	5.31	3 per cent. consols; 5 per cent. with long annuity.
1797.....	145,100,000	73,100,000	4,650,000	49.6	6.36	3 per cent. consols; 4 per cent. with long annuity.
1798.....	178,100,000	90,000,000	5,500,000	49.5	6.11	3 per cent. consols; long annuity.
1799.....	109,350,000	62,500,000	3,250,000	42.8	5.20	3 per cent. consols.
1800.....	145,200,000	92,500,000	4,350,000	36.3	4.70	Do.
1801.....	279,750,000	172,050,000	8,850,000	38.5	5.14	Do.
1802.....	151,750,000	115,000,000	4,550,000	24.2	3.96	3 per cent. consols, with long annuity.
1803.....	80,000,000	50,000,000	2,550,000	37.5	5.10	Do.
1804.....	90,100,000	50,000,000	2,700,000	44.5	5.40	3 per cent. consols.
1805.....	197,700,000	107,600,000	5,700,000	45.6	5.30	Do.
1806.....	149,400,000	90,000,000	4,450,000	39.8	4.94	Do.
1807.....	91,850,000	61,000,000	2,900,000	33.6	4.75	Do.
1808.....	68,450,000	60,000,000	2,950,000	12.3	4.92	
1809.....	110,850,000	97,650,000	4,750,000	11.9	4.86	
1810.....	99,050,000	81,550,000	3,800,000	17.7	4.66	4 per cents.
1811.....	146,200,000	120,000,000	5,950,000	17.9	4.96	3 per cent. consols, with long annuity.
1812.....	203,700,000	139,350,000	7,400,000	31.6	5.31	3 per cent. consols; 5 per cents.
1813.....	468,650,000	293,800,000	16,150,000	37.3	5.50	3 per cent. consols, with long annuity.
1814.....	123,450,000	92,500,000	4,250,000	25.1	4.59	
1815.....	354,450,000	225,650,000	12,900,000	36.3	5.72	3 per cent. consols; 4 per cents.
1816.....	15,000,000	15,000,000	450,000	0	3	
Totals.....	3,881,000,000	2,600,550,000	134,000,000	33	5.15	
Feb'y, 1847.....	40,000,000	35,800,000	1,200,000	10.5	3.35	
April, 1855.....	80,000,000	70,100,000	2,400,000	12.4	3.42	3 per cents.
Feb'y, 1856.....	25,000,000	22,500,000	750,000	10	3.33	Do.
May, 1856.....	25,000,000	23,177,500	750,000	7.3	3.24	Do.
Totals.....	4,051,000,000	2,752,127,500	139,100,000	32.1	5.05	Do.

In 1793 the total funded and floating debt of Great Britain was \$1,239,372,170, the interest on which, at the several rates of 3, 3½, 4, and 5 per cent., amounted annually to \$48,556,190. In 1817 the total debt, including exchequer bills, had reached the sum of \$4,196,910,725, carrying an annual interest of \$157,959,635. In 1857 the amount of the funded debt, exchequer bills and exchequer bonds, was \$4,040,543,610, the annual interest upon which was \$142,750,195. The total debt had diminished in 1875 to \$3,876,741,930, with an annual charge for interest and cost of management of \$135,472,400; while in 1878 there appeared a slight increase, the amount of the debt being then \$3,888,907,980, with interest and cost of management equaling \$142,063,756.

subsequent and larger loans were sold at 82.5 and 84.5 per cent., which was about equivalent to 6 per cent. bonds at par.*

The following table exhibits the classification of the unmatured, interest-bearing bonded debt of the United States on August 31, 1865, when it reached its maximum, and on the first day of July annually

It appears from official documents that the national debt of Great Britain, with its interest and cost of management, stood, at the dates named below, as follows:

Year.	Principal.	Interest and cost of management. ^s	Authorities.
1775	£126, 842, 811	£4, 703, 519	House of Commons document, 1858.
1783	231, 843, 631	9, 065, 585	Do.
1793	247, 874, 434	9, 711, 238	Do.
1818	840, 582, 664	31, 485, 753	Do.
1857	808, 108, 722	28, 550, 039	Do.
1861	805, 664, 387	26, 142, 606	Statistical abstract, 1861.
1875	775, 348, 386	27, 094, 480	Statistical abstract, 1875.
1878	777, 781, 596	28, 412, 750	Whitaker's Almanack, 1879.

Many of the loans which the debt comprised were what are known as perpetual loans and annuities, some of which, as well as previous loans, which then bore interest at the rates of 5 and 4 per cent., were, during the twenty-three years from 1822 to 1844, inclusive, refunded from time to time into stocks bearing interest at the rate of 4, 3½, 3¼, and 3 per cent. During this period the principal of the debt was reduced \$5,251,900 only, but the annual saving to the government through refunding at lower rates of interest was \$15,259,000.

The refunding operations were continued subsequent to 1844, until in 1854 there remained no stocks bearing a greater interest than 3 per cent., except the new 3¼ per cents, which were in 1855 also reduced to threes. In this process nothing was added to the principal of the debt. This information is obtained from the standard authorities above referred to.

It is here worthy of remark that the consols, standing in 1853 at £500,000,000, constituted at that time 65 per cent. of the entire national debt. This 3 per cent. stock cannot under the conditions of its issue be redeemed by the government without giving to its holders a full year's notice of payment. It is well understood, however, that the government cannot with prudence or safety venture upon the bold policy to which the giving of such a notice would commit it, thereby assuming all the risks incident to a change of circumstances in the interval between notice and time of payment. See Sir Stafford Northcote's "Twenty Years of Financial Policy," p. 222.

The reserved option of redemption in the terms of the great war-loans of the United States is of much greater value to our government than is the virtual perpetuity of the British consols to the government of Great Britain; for through this option the Treasury has been enabled to refund the outstanding bonds of the United States at the present low current rate of interest, and this on notice so brief that no risk whatever was incurred thereby, while the British exchequer is in effect prevented from availing itself of any decline in the rates of interest, but must continue to pay 3 per cent. upon its enormous amount of debt, though it might otherwise refund or borrow money for its redemption, at a greatly reduced rate.

The resulting savings arising out of that provision in our loans which authorizes the anticipation of the time of their redemption may eventually wholly offset the excess in the rate of interest paid upon them over that paid on the British consols, which excess is now, as to the greater part of our loans, but 1 per cent. annually.

*The following table in reference to the French loans of 1870-'71-'72 has been compiled from data given in the May, 1877, number of the *Bulletin De Statistique et De Legislation Comparée*:

Date of loans.	Rate of interest.	Amount of loans (1 fr.=19.3 cts.)	Amount received for each 100 dollars of loan.	Total amount received from loans. (1 fr.=19.3 cts.)	Rate of interest re- alized to investors.
August 12, 1870	3	\$256, 241, 635	\$60. 60	\$155, 282, 431	<i>Per cent.</i> 4. 95
June 20, 1871	5	536, 444, 639	82. 50	442, 566, 827	6. 06
July 15, 1872	5	799, 121, 557	84. 50	675, 257, 715	5. 92
Total		1, 591, 807, 831		1, 273, 106, 973	

thereafter, together with the amount outstanding on November 1 of the present year:

Date.	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.
Aug. 31, 1865.....	\$908, 518, 091	\$199, 792, 100			\$1, 108, 310, 191
July 1, 1866.....	1, 008, 388, 469	198, 528, 435			1, 206, 916, 904
July 1, 1867.....	1, 421, 110, 719	198, 533, 435			1, 619, 644, 154
July 1, 1868.....	1, 841, 521, 800	221, 588, 400			2, 063, 110, 200
July 1, 1869.....	1, 886, 341, 300	221, 589, 300			2, 107, 930, 600
July 1, 1870.....	1, 764, 932, 300	221, 589, 300			1, 986, 521, 600
July 1, 1871.....	1, 613, 897, 300	274, 236, 450			1, 888, 133, 750
July 1, 1872.....	1, 374, 883, 800	414, 567, 300			1, 789, 451, 100
July 1, 1873.....	1, 281, 238, 650	414, 567, 300			1, 695, 805, 950
July 1, 1874.....	1, 213, 624, 700	510, 628, 050			1, 724, 252, 750
July 1, 1875.....	1, 100, 865, 550	607, 132, 750			1, 707, 998, 300
July 1, 1876.....	984, 999, 650	711, 685, 800			1, 696, 685, 450
July 1, 1877.....	854, 621, 850	703, 266, 650	\$140, 000, 000		1, 697, 888, 500
July 1, 1878.....	738, 619, 000	703, 266, 650	240, 000, 000	\$98, 850, 000	1, 780, 735, 650
July 1, 1879.....	310, 932, 500	646, 905, 500	250, 000, 000	679, 878, 110	1, 887, 716, 110
Nov. 1, 1879.....	283, 681, 350	508, 440, 350	250, 000, 000	740, 845, 950	1, 782, 967, 650

The refunding of the national debt commenced in 1871, at which time the national banks held nearly four hundred millions of the five and six per cent. bonds; and from that date to the present time they have held more than one-fifth of the interest-bearing debt of the United States. A large portion of the bonds held by them in 1871 bore interest at the rate of 6 per cent. This class of bonds has since been greatly reduced, and is now less than one-sixth of all the bonds pledged for circulation, while more than one-third of the amount consists of bonds bearing interest at 4 per cent. This will be seen from the following table, which exhibits the amounts and classes of bonds owned by the banks, including those pledged as security for circulation and for public deposits, on the first day of July of each year since 1865, and upon November 1 of the present year:

Date.	U. S. bonds held as security for circulation.					U. S. bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865.....	\$170, 382, 500	\$65, 576, 600			\$235, 959, 100	\$155, 785, 750	\$391, 744, 850
July 1, 1866.....	241, 083, 500	86, 226, 850			327, 310, 350	121, 152, 950	448, 463, 300
July 1, 1867.....	251, 430, 400	89, 177, 100			340, 607, 500	84, 002, 650	424, 610, 150
July 1, 1868.....	250, 726, 950	90, 768, 950			341, 495, 900	80, 922, 500	422, 418, 400
July 1, 1869.....	255, 190, 350	87, 661, 250			342, 851, 600	55, 102, 000	397, 953, 600
July 1, 1870.....	247, 355, 350	94, 923, 200			342, 278, 550	43, 980, 600	386, 259, 105
July 1, 1871.....	220, 497, 750	139, 387, 800			359, 885, 550	39, 450, 800	399, 336, 350
July 1, 1872.....	173, 251, 450	207, 189, 250			380, 440, 700	31, 868, 200	412, 308, 900
July 1, 1873.....	160, 923, 500	229, 487, 050			390, 410, 550	25, 724, 400	416, 134, 950
July 1, 1874.....	154, 370, 700	236, 800, 500			391, 171, 200	25, 347, 100	416, 518, 300
July 1, 1875.....	136, 955, 100	239, 350, 400			376, 314, 500	26, 900, 200	403, 214, 700
July 1, 1876.....	109, 313, 450	232, 081, 300			341, 394, 750	45, 170, 300	386, 565, 050
July 1, 1877.....	87, 690, 300	206, 651, 050	\$44, 372, 250		338, 713, 600	47, 315, 050	386, 028, 650
July 1, 1878.....	82, 421, 200	199, 514, 550	48, 448, 650	\$19, 162, 000	349, 546, 400	68, 850, 900	418, 397, 300
July 1, 1879.....	56, 042, 800	144, 616, 300	35, 056, 550	118, 538, 950	354, 254, 600	76, 603, 520	430, 858, 120
Nov. 1, 1879.....	59, 315, 450	131, 301, 600	34, 866, 950	193, 318, 400	363, 802, 400	71, 181, 250	434, 983, 650

It is certain that if the national banking system had not existed, and United States notes had alone been issued, the refunding operations here described and the consequent large reduction of interest upon the public debt would not have been possible.

The Secretary of the Treasury, in his report for 1862, said that among the advantages which would arise from the establishment of a national banking system would be the fact that the bonds of the government would be required for banking purposes; a steady market would be

established, and their negotiation greatly facilitated; a uniformity of price for the bonds would be maintained at a level above that of funds of equal credit, but not available as security for circulation. "It is not easy to appreciate the full benefits of such conditions to a government obliged to borrow;" it will "reconcile, as far as practicable, the interests of existing institutions with those of the whole people;" and will supply "a firm anchorage to the union of the States."

There is no doubt that these expectations have been more than realized, and that the credit of the United States and its ability to borrow money at low rates of interest have been greatly enhanced by placing its bonds in large amounts in the possession of the leading monetary institutions of nearly every city and village in the Union.

The wisdom of Secretary Chase, and of others who, in 1862, advocated the establishment of a national banking system, was long since recognized by those who understood the principles which should govern a sound system of currency and banking; but, in the light of the extraordinary financial operations of the government during the present year, the wisdom and the economy of the system, both for the government and the people, are now more apparent than ever.

The government has still outstanding \$273,631,350 in six per cents, and \$508,440,350 in five per cents, all of which will mature in 1881. The refunding of these bonds into four per cents will save \$10,558,030 in interest annually. The credit of the government is now such that it is not improbable that long before the maturity of the fours the present debt may be refunded into three and a half per cent. bonds, which is one-half of one per cent. more than the rate of the English consols, thereby saving a large additional amount of interest.

RESUMPTION OF COIN PAYMENTS.

The act of January 14, 1875, required the Secretary of the Treasury, on and after January 1, 1879, to redeem "in coin the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the assistant treasurer of the United States in the city of New York, in sums of not less than fifty dollars." At the time of the passage of this act the leading industries and general business of the country were greatly depressed. The agricultural classes were largely in debt, and the failures of mercantile establishments and manufacturing corporations in the three years previous represented more than \$500,000,000. During the succeeding years an era of economy supervened, agricultural products greatly increased,* and the balance of trade was turned largely in our favor—the excess of exports over imports for the fiscal year 1876 being more than seventy-nine millions, in 1877 more than one hundred and fifty one millions, in 1878 exceeding two hundred and fifty-seven millions, and for the year ending September 30 last more than two hundred and ninety-four millions. For 1878 the excess was, it will be seen, more than three times as great as that of 1876, and more than two-thirds greater than that of 1877.†

* The Department of Agriculture estimates the product of corn in 1878 at 1,338 millions bushels; wheat, 420 millions; oats, 414 millions; barley, 42 millions; rye, 26 millions; cotton, 2,347 millions pounds; tobacco, 393 millions pounds. The estimates for 1879 are: Corn, 1,601 millions bushels; wheat, 449 millions; oats, 364 millions; barley, 40 millions; rye, 24 millions; cotton, 2,217 millions pounds; tobacco, 384 millions pounds..

† Excess of exports in fiscal year 1876, \$79,643,481; in 1877, \$151,152,094; in 1878, \$257,814,234; during the calendar year 1878, \$305,279,590; and during the fiscal year 1879, \$264,661,666.

The resumption act not only fixed the day of resumption, but authorized the Secretary, in order to prepare and provide therefor, to use any surplus revenues not otherwise appropriated, and to issue, sell, and dispose of, at not less than par in coin, any of the bonds of the United States described in the act of July 14, 1870. Under this act, the Secretary in 1877 sold at par in coin fifteen millions of four-and-a-half and twenty-five millions of fours; and in April, 1878, he sold fifty millions of four and a half per cents at a premium of one and a half per cent. The coin in the Treasury continually increased, so that on the day of resumption the Secretary held one hundred and thirty-five millions (\$135,382,639) of gold coin and bullion, and, in addition, over thirty-two millions (\$32,476,095) in silver coin and bullion, the gold coin alone being nearly equal to forty per cent. of the United States notes then outstanding.

The banks in the cities of New York and Boston strengthened the hands of the government by their action in October, 1878, an account of which will be found in my report for that year. The assistant treasurer of the United States at New York became a member of the clearing-house, thus facilitating the business of the banks with the government, and the banks agreed to receive United States notes, not only for their ordinary balances, but in payment of the interest upon the public debt and of other coin obligations of the government. The banks of the country at the date of resumption held more than one-third of the outstanding Treasury notes; but they had so much confidence in the ability of the Secretary to maintain resumption that none were presented by them for redemption. The people also, who held more than three hundred millions of the issues of the national banks, which issues were based upon the bonds of the nation, preferred such notes to coin itself. There was, therefore, no demand for payment of the notes of the government, and the gold coin in the Treasury, which amounted to one hundred and thirty-five millions on the day of resumption, increased more than thirty-six millions in the next ten months, the amount held on the first day of November, 1879, exceeding one hundred and seventy-one millions.

The Comptroller has for a series of years presented in his reports the following table, showing the amount of Treasury notes and of national-bank notes outstanding at the dates named therein, with the currency price of gold and the gold price of currency at the same dates:

Date.	United States issues.			Notes of national banks including gold notes.	Aggregate.	Currency price of \$100 gold.	Gold price of \$100 currency.
	Legal tender notes.	Old demand notes.	Fractional currency.				
August 31, 1865...	\$432,757,604	\$402,965	\$26,344,742	\$176,213,955	\$635,719,266	\$144 25	\$69 32
January 1, 1866...	425,839,319	392,070	26,000,420	298,588,419	750,820,228	144 50	69 20
January 1, 1867...	380,276,160	221,632	28,732,812	299,846,206	709,076,860	133 00	75 18
January 1, 1868...	356,000,000	159,127	31,597,583	299,747,569	687,504,279	133 25	75 04
January 1, 1869...	355,892,975	128,098	34,215,715	299,629,322	689,866,110	135 00	74 07
January 1, 1870...	356,000,000	113,098	39,762,664	299,904,029	695,779,791	120 00	83 33
January 1, 1871...	356,000,000	101,086	39,995,089	306,307,672	702,403,847	110 75	90 29
January 1, 1872...	357,500,000	92,801	40,767,877	328,465,431	726,826,109	109 50	91 32
January 1, 1873...	358,557,907	84,387	45,722,061	344,582,812	748,947,167	112 00	89 28
January 1, 1874...	378,401,702	79,637	48,544,792	350,848,236	777,874,367	110 25	90 70
January 1, 1875...	382,000,000	72,317	46,390,598	354,128,250	782,591,165	112 50	88 80
January 1, 1876...	371,827,220	69,642	44,147,072	346,479,756	762,523,690	112 75	88 60
January 1, 1877...	366,055,084	65,462	26,348,206	321,595,606	714,064,358	107 00	93 46
January 1, 1878...	349,943,776	63,532	17,764,100	321,672,505	689,443,922	102 87	97 21
January 1, 1879...	346,681,016	62,035	16,108,159	323,791,674	686,642,584	900 00	100 00
November 1, 1879.	346,681,016	61,365	13,710,960	337,181,418	699,634,759	100 00	100 00

On July 1, 1864, one hundred dollars in gold was worth \$250 in Treasury notes; on August 31, 1865, the day when the public debt was at its maximum, it was worth more than \$144; and on January 1, 1870, \$120; since which time the Treasury notes and the national-bank notes have gradually increased in value, until the beginning of the present year, when they each reached the same purchasing power as gold coin. This may be seen by the following table, which gives the average value of the standard gold dollar, in legal-tender paper dollars, during the month of July in each year, from 1864 to 1878, and also on January 1 of the present year:

1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>	<i>Cts.</i>
258.1	142.1	151.6	139.4	142.7	136.1	116.8	112.4	114.3	115.7	110.0	114.8	112.1	105.8	100.6	100.0

During the last ten years the average amount of coin held in the Treasury has been about ninety millions, while the average amount held in the reserves of the banks, which was largely composed of special deposits and subject to special check of the depositor, was about twenty-five millions. During this whole period gold coin has been used by the banks as a reserve in comparatively small amounts, and by the people only in the payment of customs duties and in the purchase of foreign exchange. If it was used for other home purposes, it was first converted into paper money; but since the day of resumption the Treasury note and the national-bank note have been generally preferred in business transactions to coin itself.

The old forms of tables, giving the amount and kinds of currency in circulation, are now obsolete, and must be superseded by new ones, which shall include not only the paper currency but also the coin of the country. The total amount of the circulating medium cannot, for this reason, be hereafter accurately given, such total being affected by estimates of the amount of coin in the country. The latter amount is estimated by the Director of the Mint to have been four hundred and twenty-seven millions on the first day of November in this year, of which amount one hundred and twenty-one millions was in silver coin. If this estimate is correct, the circulating medium on that date was composed as follows:

Treasury notes outstanding.....	\$346, 681, 016
National bank notes outstanding.....	337, 181, 418
Gold in the Treasury, less certificates held by the banks.....	157, 960, 193
Silver in the Treasury.....	50, 078, 620
Coin in the banks (October 2).....	42, 173, 731
Estimated amount of coin held by the people.....	231, 478, 515
Total.....	1, 165, 553, 493

The estimated total currency of the country on November 1 thus appears to have been more than eleven hundred and sixty-five millions, which amount is at least three hundred and eighty millions in excess

of the highest point reached between the suspension and the resumption of specie payment.

It was generally supposed that upon the day of resumption the amount of available currency would be immediately increased by the addition to its volume of the coin of the country; but it is now evident that this expectation has not been realized. The Treasury owns nearly one hundred and fifty-eight millions of gold coin and bullion, a large portion of which is a basis for the redemption of the Treasury notes outstanding, and fifty millions of standard silver dollars and subsidiary coinage, none of which can properly be included in the aggregate circulation. The average gold coin held by the national banks as a reserve during the three years ending January 1, 1879, was about thirty millions. The coin upon the Pacific coast, in the State of Texas, and in the mountain districts of the country, amounting to say forty millions, as well as the subsidiary silver coin outstanding, amounting to thirty millions, had been continually in circulation previous to the present year. Deducting these amounts from the total, there would remain but about one hundred and twenty millions of currency in excess of previous years. Of this excess a large amount has probably been for many years hoarded by the people—now estimated to number forty-nine millions—and, if so, does not enter into circulation in any greater degree than before resumption. The hoarders of coin and of small savings are a timid class, who do not easily part with their treasure. The amount of coin and currency in actual circulation at the present time may not therefore be greatly in excess of the average amount during the last five years.

It is probable that at no time since the date of suspension has so large an amount of currency been needed for the legitimate purposes of business as during the present year. The harvests have been unprecedentedly large, while the value of agricultural products, owing to the short crops of other nations and the consequent demand for our products abroad, has greatly increased. There has also been a rise in wages, in the value of manufactured goods, in provisions, and in the prices of iron and other commodities.

If this statement is correct, it will explain the scarcity of currency in the city of New York during the last three months, and the consequent demand for additional issues; the amount of national bank notes issued from September 1 to November 26, being nine millions, which is more than the increase for the ten months preceding. It will also explain why the banks in New York City have grudgingly presented for payment their legal-tender certificates, and have been obliged to designate one of their number as a depository for gold, on which Clearing-House certificates are issued and used in settling their exchanges.

Notwithstanding the large increase of specie in the country during the past year, the amount held by the banks has by no means increased in proportion. The amount held on October 1, 1878, was \$30,688,606; on the 1st day of January, 1879, \$41,499,757; and on the 2d of October last, \$42,173,732—showing an increase on that day of less than seven hundred thousand dollars since the date of resumption. The more recent returns, however, of the national banks in the city of New York to the clearing-house, show a further increase of \$27,633,032 of specie, and a loss in legal-tender notes of \$16,578,284, for the week ending November 22. The amount of cash reserve now required to be held by all of the banks is less than ninety-four millions, as will be seen by the following table, which gives the amount held and required for the banks in the city

of New York, in the reserve cities, and for the other banks, separately, at the dates named :

NEW YORK CITY.

	October 1, 1878.	January 1, 1879.	October 2, 1879.
Specie	\$13,294,602	\$18,161,093	\$19,349,868
Legal-tender notes	14,893,468	16,351,562	19,738,584
United States certificates of deposit	21,660,000	18,695,000	12,900,000
Amount held	49,848,070	53,207,655	51,988,452
Amount required	46,374,285	46,011,118	51,408,068

OTHER RESERVE CITIES.

Specie	9,405,014	11,760,521	11,348,903
Legal-tender notes	19,413,438	21,811,373	19,819,282
United States certificates of deposit	10,035,000	9,185,000	13,135,000
Amount held	38,853,452	42,756,894	44,303,185
Amount required	23,492,748	23,496,840	26,952,810

STATES AND TERRITORIES.

Specie	7,988,990	11,578,143	11,474,961
Legal-tender notes	30,064,665	32,374,428	29,628,096
United States certificates of deposit	995,000	1,035,000	735,000
Amount held	39,048,655	44,987,571	41,838,057
Amount required	13,738,718	13,807,826	15,419,246

UNITED STATES.

Specie	30,688,606	41,499,757	42,173,732
Legal-tender notes	64,371,571	70,537,363	69,185,962
United States certificates of deposit	32,690,000	28,915,000	26,770,000
Amount held	127,750,177	140,952,120	138,129,694
Amount required	83,605,751	83,315,784	93,780,124

From this statement it will be seen that the banks outside of the large cities held, on October 2, \$11,474,961 of specie, which nearly equals three-fourths of the full amount of cash reserve which they are required to hold, while the banks in New York and in the other principal cities held in specie considerably less than one-half of their legal cash reserve.

The Comptroller urgently recommends that all the national banks shall take advantage of the present influx of gold to accumulate in their vaults an amount equal to the total cash reserve required by law. He indulges the hope that the reports of another year may show them to be possessed of at least \$100,000,000 of gold coin. If this coin, which is still flowing into the Treasury, shall also be largely accumulated by the banks, it will be more likely to become diffused among the people. This would certainly be the case if the smaller denominations of notes were withdrawn from circulation, which might perhaps be done without inconvenience if postal-orders were issued in small amounts and at a minimum cost at every post-office.

The addition of coin to the circulation should have the effect to reduce the amount of paper money if in excess of the wants of business, and to send homeward for redemption the legal-tender and national-bank notes. If the legal-tender notes accumulate in the Treasury, they cannot again be issued except upon requisitions of the govern-

ment; and the accumulation of such notes has a tendency to induce extravagant appropriations and expenditures by Congress. The law, as it now stands, requires that the Secretary shall keep in circulation the legal-tender notes, which is not practicable; and their accumulation by him will lead to constant agitation of the subject in Congress and among the people, which discussions will encourage speculation and disturb the current of legitimate business. With the influx of specie it is important that such a paper currency shall be in circulation as can be easily retired, if in excess. A currency is needed which will act automatically and as a regulator, like the governor in machinery or the balance-wheel in the chronometer. The best currency is that which will most readily adapt itself to the needs of business, and its relative cost should not be taken into consideration; for the best money is always the cheapest in the end. This principle was recognized by those who reluctantly recommended and voted for the legislation which authorized the issue of Treasury notes as a temporary measure; and a review of the debates in Congress, while that measure was pending before it, will show that the principal objection to the bill was acknowledged, both by those who favored and those who opposed its passage, to be that the government circulating note did not have the chief attributes of a perfect currency, and that its issue would tend to disturb values, and thus derange the commerce and business of the country. "The Treasury note represents no business capital, and its volume is controlled, not by the demands of business and the wants of the country, but by the views and action of political parties, and of Congress. The national-bank note, on the other hand, is based upon eight hundred and thirty millions of bills receivable, and an equally large amount of other assets, a large proportion of which is readily convertible into money. The deposits and balances of the banks amount to more than six hundred millions, and their circulating notes are promptly redeemed, with but little expense to the holders, through the use of their assets, which represent their capital, surplus, and deposits. If more notes are issued to the banks than are necessary for the requirements of business, they can be easily retired. If a larger amount is desired, they can be readily obtained upon application in the manner provided by law.*"

The Comptroller cannot too urgently ask the attention of Congress to the following views of Secretary Chase, as submitted by him in his annual report for 1862, just previous to the passage of the national-bank act:

"The recommendations, now submitted, of the limited issue of United States notes as a wise expedient for the present time, and as an occasional expedient in future times, and of the organization of banking associations to supply circulation secured by national bonds and convertible always into United States notes, and, after resumption of specie payments, into coin, are prompted by no favor to excessive issues of any description of credit moneys.

"On the contrary, it is the Secretary's firm belief that by no other path can the resumption of specie payments be so surely reached and so certainly maintained. United States notes, receivable for bonds bearing a secure specie interest, are next best to notes convertible into coin. The circulation of banking associations organized under a general act of Congress, secured by such bonds, can be most surely and safely maintained at the point of certain convertibility into coin. If temporarily these associations redeem their issues with United States

* Comptroller's report for 1878, p. 22.

notes, resumption of specie payments will not thereby be delayed or endangered, but hastened and secured; for just as soon as victory shall restore peace, the ample revenue, already secured by wise legislation, will enable the government, through advantageous purchases of specie, to replace at once large amounts, and, at no distant day, the whole of this circulation, by coin, without detriment to any interest, but, on the contrary, with great and manifest benefit to all interests.

"The Secretary recommends, therefore, no mere paper-money scheme, but, on the contrary, *a series of measures, looking to a safe and gradual return to gold and silver as the only permanent basis, standard, and measure of values recognized by the Constitution.*

"No country possesses the true elements of a higher credit; no country, in ordinary times, can maintain a higher standard of currency and payment than the United States."

Resumption has made the dollar of the same value at home and abroad. The refunding of the debt has placed idle funds in the hands of such holders as have declined to reinvest in the four per cents. The good harvests; the shipment of produce, the large annual production of gold and silver from the mines, and the importation of gold, which still continues, will certainly make money abundant, and have already stimulated speculation to an unhealthy degree, and will be likely to do so in the future. Not long hence the specie which has so long been hoarded, or which has hitherto been used only in payment to the government of duties on imports or in the purchase of foreign exchange, will be brought into general use. The effect of the present increasing and prospective redundancy of the currency* is manifest in the transactions of the stock board during the last three months, which are said to be the largest on record, one-fourth of which are estimated to have been based upon stocks which pay no dividends. The increase in the market value of many classes of bonds which have heretofore been considered almost worthless has brought upon the market a flood of shares of mining and other corporations, many of them fictitious. The necessities of life, as well as articles of luxury, have sympathized in the upward movement, and their prices, if not already too high, are likely soon to rise beyond a reasonable limit.

The influx and accumulation of a large amount of specie may thus result in injury instead of benefit. The payment by the French nation to Germany of five thousand millions of francs brought about an unhealthy rise of prices and deranged the business of the German Empire, while France, notwithstanding the prompt liquidation of its enormous obligation, speedily recovered its wonted prosperity. In England, also, immediately after resumption, a similar financial revulsion was experienced. Leone Levi, in a late address,† refers to this subject as follows:

"Soon after the war ended, the Bank of England was ready to resume cash payments, and, with an increasing demand for produce and manufactures, commerce immediately revived. For a time the alternation of revival and depression continued; but from 1820 to 1824 trade was in a prosperous condition; the crops were abundant, and with an addition in the amount of bullion in the Bank of England, from £1,746,000

* The total amount of specie imported from January 1, 1879, to November 15, is \$75,512,392, of which \$65,124,200 has arrived since August 1. The production of precious metals for the fiscal year 1879 is estimated by the Director of the Mint at \$79,711,990, of which \$38,899,858 is gold and \$40,812,132 is silver.

† Lecture on Commercial Crises, delivered at King's College, London, by Professor Leone Levi, Bankers' Magazine, New York, vol. xiii, p. 43.

in February, in 1820, to £6,092,000 in February, 1824, and a large addition to its deposits of from £5,000,000 in 1820, to £11,000,000 in 1824, speculation began to set in in earnest. Other circumstances contributed to this end. Government came forward in 1823 with a measure for the reduction of the rate of interest from five to four per cent. upon consols to the amount of £135,000,000, and in 1824 for the reduction of four to three per cent. on £80,000,000. The acknowledgment of the South American Republic introduced a new kind of commerce in loans and mining in foreign countries. A large number of companies were started for railroads, mining, canals, insurance, banking, gas, &c., six hundred and twenty-four in number, requiring a nominal capital of £372,000,000, for which, however, no more than £17,600,000 were actually advanced; and prices of all commodities, and of securities of all kinds, rose enormously, but the fall was as precipitous as the rise was unjustified, and to unbounded credit and confidence there soon succeeded a general distrust, during which the best securities could not be converted and goods were rendered unsalable."

History repeats itself; and the experience of England, and of Germany, and our own experience in former days, seem not unlikely again to be repeated in this country.

A currency which will adapt itself to the existing circumstances is particularly needed at the present time, and it will be the province of Congress to watch carefully the indications of an excess of paper money, and to prevent by proper legislation the mischief and danger of a redundant and non-elastic currency.

PROPOSED SUBSTITUTION OF TREASURY-NOTES FOR NATIONAL-BANK NOTES.

In order to save the net amount of about twelve millions of interest now paid by the government upon the bonds deposited by the banks to secure their circulating notes, it is proposed to abolish the national-banking system, and to substitute additional Treasury-notes for the notes now issued by the banks.

Such a measure, if adopted, will not result in profit to the government, because nearly the amount now paid in interest to the banks, as has already been seen, can be saved to the government by refunding the bonds bearing a higher rate of interest into those bearing interest at four per cent., while a further issue of Treasury-notes must necessarily arrest the operation of refunding the debt. The amount of annual loss, if refunding cease, will be \$10,558,030; but if refunding continue and the whole debt shall be eventually funded into three and one-half per cent. bonds, there will be an additional saving of nearly ten millions. Moreover, if, as is proposed in this measure, the government should issue all the circulation of the country in the form of Treasury-notes, it must keep on hand at all times, to protect this circulation, a large amount of reserve, the interest on which would amount to nearly as much as the net interest now received by the national banks.

The abolition of the national banking system would be immediately followed by the repeal of section 3412 of the Revised Statutes, imposing a tax of 10 per cent. upon State bank notes, thus reviving the diverse banking systems of forty different States, and with them the former rates of exchange between the commercial centers of the country and other points. The banks now organized under the national system would reorganize under the laws of the several States in which they

are located; and under those laws they would be enabled to realize much greater profits than they now receive, not alone from circulation, but, in addition, from the sale, at high rates, of sight bills of exchange, rendered necessary to internal commerce by the inequality in value, in different localities, of circulating notes issued under widely differing State systems. On the other hand, the people would be subject to losses, both on circulation and exchange, exactly corresponding to the gains of the banks. In further support of these propositions, the Comptroller ventures to repeat what has been previously stated by him:

"The government, unlike the banks, does not receive deposits nor loan money, and it must therefore provide for the redemption of its notes from its own resources. If it issues a small amount of currency, the amount of reserve required and the expense of redemption will be small; but if it issues the whole paper currency of the country, it must, when specie payments are reached, maintain a ratio of reserve equal to that of the Bank of England or the Bank of France, which is not less in either case than one-third of the amount of its issues. If the amount of government issues should reach 668 millions, which is the present volume of the currency, a reserve of 223 millions in coin must be kept on hand. The interest upon this amount of reserve, at the lowest government rate (4 per cent.), would be \$8,920,000. The expense of issuing the notes and the cost of redemption would also be large, and the total cost to the government, including the hazard attending the issue of so large an amount of money, would not probably be less than 10 millions of dollars annually. This amount is but three millions less than that of the net annual interest received by the national banks upon their bonds, and is much greater than the profits derived by them from their entire circulation.

"If the amount of Treasury notes should be largely increased, and be subject, as it will, to additional increase by each successive Congress, the ability of the government to redeem its issues will in time be questioned, and the amount and proportion of reserve required will need to be increased, thus adding materially to the expense attending such issues, meanwhile saving the government but little, if anything, by the transaction.

"It is believed by the Comptroller that this proposed substitution is impracticable, and that the repeal of the national-bank act will result, not in an additional issue of Treasury notes, but in the repeal of section 3412 of the Revised Statutes, consisting of four lines in the Statute Book, which is as follows:

"SEC. 3412. Every National banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any person, or of any State bank or State banking association, used for circulation and paid out by them."

"The South desires the repeal of this section, because it believes that such repeal will be followed by the organization of numerous banks of circulation under State charters, which will, for the time being, at least, stimulate the business of that section of the country.

"The East and the North, and a portion of the West, in the event of the repeal of the National Banking System, will join with the South in the repeal of this section, but for a different reason, namely, to prevent the increase of the issue of Government notes, because they believe that a system of State bank notes, at the worst, can only injure the credit of individuals, while the unrestricted issue of United States notes will be likely to produce a new suspension of specie payments, and thereby in-

jure, not only every kind of private business, but also the credit of the nation. Those persons in the West who have been erroneously led to believe that the downfall of the National Banking System will be followed by an additional issue of greenbacks, will certainly find upon investigation that State Bank notes, not United States notes, will be almost immediately substituted for the present uniform National currency, accompanied with an increase in the cost of exchange, losses to the bill holders, and other evils which are inseparable from such issues.

"In New York and Massachusetts, Wisconsin, Minnesota, Iowa, and other States, provisions either of law or of the constitution now exist, which prohibit the issue of circulating notes unless secured in a manner similar to those issued under the provisions of the national banking system. As a consequence of these laws and constitutional provisions, the bonds now held in the Treasury at Washington will be largely transferred to the capitals of many of the States, the result being that while, contrary to the expectation of many, no great saving of interest to the government will ensue, the circulating notes of State associations, secured and unsecured, will soon fill the places now occupied by the uniform circulation of the national banks. But even if this circulation shall all be well secured, it will be impossible, under the varying legislation of different States, to secure the issue of a homogeneous currency of equal value throughout the country. Many useful restrictions may be adopted, but it would be hopeless to expect all the States to agree upon a central point of redemption outside of their own respective boundaries, or upon a uniform system of cash reserve, or upon similarity in form of public statements. State lines, as formerly, will bound the field of circulation of many of the Southern and Western issues, while the notes of New York and New England will not only monopolize the field within their own boundaries, but will successfully contest the privilege of circulation in those States remote from the commercial centers, which have no Eastern agency for the redemption of their notes. Eastern communities will suffer comparatively little from the unsound issues of other States, but those which are less favored with capital will, as of old, be the chosen field for the establishment of illegitimate corporations. The cost of exchange, which under the present system has, during the last fifteen years, nearly disappeared, will be again revived. The rate will not, perhaps, be so large as in former times, but yet large enough to be a grievous burden upon the business of the country.

"Few persons have a just conception of the many advantages possessed by a homogeneous currency, fully secured, the issue of a single system, redeemable at a common point, and exempt from the discount occasioned by an irregularity of value in different localities. Great pains have been taken to obtain an estimate of the amount of exchange issued annually upon New York by the Western and Southern States. The amount drawn upon New York alone is estimated at nearly three thousand millions of dollars annually; and it will not probably be an exaggeration to say that not less than four thousand millions of dollars are annually drawn in exchange by the West and South upon the East. The amounts drawn upon each other by the banks in the commercial cities and States of the East is also great. In 1859 the average cost of Southern and Western exchange upon New York was not less than from 1 to 1½ per cent. If this latter rate should be restored, the cost of exchange alone would be sixty millions annually; while if the rate were but one-half of one per cent., which was the current rate in the State of New York in the year 1860, a loss in exchange of twenty millions annually would en-

sue, to say nothing of the loss incident to the issues of banks not properly organized.

"The overthrow of the present well-established system, with its abundant capital and reserve, its large surplus, and its wise provisions, will be succeeded, either by two kinds of government notes, one or both at a discount for gold and of unequal current value, or by circulating notes issued under State authority. Either system will be bad. The one will be subject to the changing opinion of each successive Congress, and the other to the independent caprice of the legislatures of forty States.

"The proposition is to save money to the government, by placing the principal existing monetary institutions of the country in liquidation at a time when specie payment is assured, and the nation has just entered upon a new career of prosperity. There will be no saving to the government, but a loss of millions of dollars annually to the people, which loss will increase yearly with the growth of business and commerce between the different States."

THE VALUE OF CIRCULATION TO THE NATIONAL BANKS.

The Comptroller has, in previous reports, given tables showing the profit upon national-bank circulation. The refunding operations of the government and the consequent reduction in the rate of interest upon the bonds held by the banks as security for their circulating notes having diminished this profit, and the expectation that the further refunding of the public debt will diminish it yet more, render it necessary to again refer to the subject. The total amount of interest annually received by national banks upon the bonds deposited for the security of their circulation on November 1, ultimo, was \$17,152,396.75, as will be seen by reference to a table on page 27. If from this amount be deducted the interest upon that portion of these bonds on which the banks receive no circulation, namely, 10 per cent. (\$1,715,239.67), and the tax upon circulation of one per cent. (\$3,274,221), there will remain \$12,162,936, which was the net amount of interest received by the banks on that portion of the bonds deposited, equal to 90 per centum of the whole, which represents the entire amount on which the banks receive any additional income through the issue of circulation.

The banks now hold \$7,227,700 of called bonds, five and six per cents, upon which interest has ceased, which are classified as four per cents in the above calculation. The other five and six per cent. bonds held by the banks, with the exception of the Pacific Railroad bonds, amounting to \$4,465,000 only, known as currency sixes, will be payable by the government in a little more than a year, and will then be converted into bonds bearing a lower rate of interest. If all are converted into four per cent. bonds, the net amount of interest received by the banks, after making the same deductions as before, will be \$9,822,666. If the present capital of the national banks invested in bonds were loaned directly upon commercial paper, or upon bonds and mortgages, at eight per cent. it would yield annually \$29,722,656. The net interest to be derived from four per cent. bonds amounts, as has been seen, to \$9,822,666, and the interest upon the circulation issued upon these bonds when loaned at eight per cent. amounts to \$24,884,084, the interest on the bonds and the income on circulation making a total net income of \$34,706,750. The amount by which this latter sum exceeds that which the banks may derive from loaning their capital directly on commercial paper, or on bonds and mortgages, is \$4,984,094, and represents the profit on circulation. It is equal to 1.3 per cent. on the capital invested in bonds. The follow-

ing statement presents in one group the figures by which these results are obtained :

The interest at 8 per cent. per annum on the loanable amount of circulation is.....	\$24, 884, 084
The interest on the bonds deposited to secure the circulation when funded into 4 per cents, is	14, 552, 096
Gross amount received by the banks from bonds and loanable circulation.	39, 436, 180
From which deduct one per cent. of the issuable amount of circulation as the tax thereon and the interest on the margin in bonds deposited....	4, 729, 430
Net income upon the capital employed.....	34, 706, 750
The capital necessary to purchase the bonds pledged by the banks loaned at 8 per cent. per annum would produce.....	29, 722, 656
Difference, representing the profit on circulation if the whole amount available for use be loaned continually throughout the year.....	4, 984, 094

If the rate of interest on loans be taken at six per cent., instead of eight per cent., as above, a like computation shows that the profit on circulation does not exceed 1.7 per cent. on the capital invested. That the advantage to be derived from receiving and issuing circulating notes is not great, is evident from the fact to which the Comptroller has repeatedly called attention that there are in this country 1,005 State banks and 2,634 private bankers who decline to reorganize under the national system. Additional proof is also found in the fact that the amount of existing national-bank circulation is much less than that which under the law these banks might obtain upon their present capital by the deposit of additional bonds. This is shown in the following table:

Geographical divisions.	Capital.	Authorized circulation.	Circulation actually issued to the banks.	Remaining circulation not called for by the banks.
Eastern States.....	\$165, 086, 920	\$140, 418, 781	\$118, 742, 578	\$21, 676, 203
Middle States.....	169, 700, 095	142, 024, 725	115, 701, 970	26, 322, 755
Southern States.....	30, 428, 700	27, 150, 830	24, 028, 460	3, 122, 370
Western States.....	82, 751, 650	73, 226, 485	57, 878, 997	15, 347, 488
Pacific States and Territories.....	6, 100, 000	5, 190, 000	3, 306, 480	1, 883, 520
Totals	454, 067, 365	388, 010, 821	319, 658, 485	68, 352, 336

The total amount of circulation which by law might have been obtained by banks in operation, upon their paid-in capital stock, was on October 2, \$388,010,821, while the amount actually received by them at that date was \$319,658,485; showing that the banks already organized and in operation are entitled to receive \$68,352,336 additional circulation as soon as they see fit to deposit United States bonds to secure it. In other words, these banks already in operation can at any time, if any profit can be made by an additional issue, increase their circulation by more than one-fifth.

Bonds can now be purchased in the market at a small premium, and it is reasonable to suppose that if there were a profit on circulation, the banks now in successful operation, with a capital stock fully paid in, would at once avail themselves of the privilege of receiving and issuing the full proportionate amount allowed by law.

ILLEGAL CERTIFICATION OF CHECKS.

On February 19 and March 3, 1869, two extraordinary acts in reference to the business of banking were passed by the Fortieth Congress, which enactments were subsequently embodied in sections 5207 and 5208 of the Revised Statutes. The first of these sections prohibits the loaning of money upon United States or national-bank notes as collateral security, with the purpose of withdrawing such notes from use, and the latter section prohibits the certification of checks drawn upon any national bank, unless the drawer has the money actually on deposit in such bank.

The violation of the first-named section is made a misdemeanor, and punished by a fine not exceeding one thousand dollars, and a further penalty equal to one-third of the money loaned. The officer or officers of the bank who shall make such a loan are also liable for a further penalty, equal to one-fourth of the money loaned. The penalty for the violation of the last-named section is forfeiture of the charter of the bank and the appointment of a receiver to close its affairs. It seems scarcely credible that it should have been found necessary to prohibit by positive legislation the practice by national banks, located in the principal commercial city of the country, of methods of business so inconsistent with the principles of good banking. But it was soon found that even this legislative prohibition was not sufficient in times of extraordinary activity in the stock-board to entirely prevent the illegal certification of checks. A few months later, therefore, the Committee on Banking and Currency of the House of Representatives, after an investigation which occupied some weeks,* was instructed to inquire if any further legislation was necessary to prevent the improper certification of checks by the national banks, and to report by bill or otherwise.

In compliance with these instructions a bill was reported, which on June 19, 1870, passed the House, and which provided that any officer, clerk or agent of any national banking association who should violate the provisions of the act of March 3, 1869, relating to certified checks, should be deemed guilty of a misdemeanor, and be fined not more than five thousand dollars, or imprisoned not more than five years, or both, in the discretion of the court. This bill, like similar acts which preceded it, passed the House almost unanimously and with but little discussion. A Representative from New York City, who was also a member of the Committee on Banking and Currency, seemed to reflect the sentiment of the House and also of his constituents when he said: "I concur with my colleagues in regard to reporting this bill, after careful examination of the facts ascertained by the gold investigating committee and of the statements made by the substantial merchants of New York—not the speculators, either in produce or gold, but the men of solid parts, the men who look to the substantial interests of the people outside as well as inside their city, men of character and propriety."

The House bill of June 19, 1870, failed to pass the Senate, but the action of the House had the effect to largely diminish, although it did not entirely put an end to, this illegal practice.†

No complaints of its renewal reached the Comptroller until recently;

* "Reports of Committees, H. R., Forty-first Congress, Second Session"—Gold panic Investigation, page 23.

† The clearing-house association of the city of New York, which is composed of forty-five national, together with thirteen State banks, to which latter associations the legislation named did not apply, took action on this subject in November, 1873, by the appointment of a committee to consider and report upon "reforms in the banking business."

The committee in their report referred to this subject as follows: "Every bank in

when his attention was called to the large increase of certified checks among the clearing-house exchanges, their amount having risen from 31 millions on April 4, to 44 millions on June 14, to 60 millions on October 2, and finally to more than 90 millions on October 30 last. He was also advised of an informal conference of the presidents of some of the prominent banks, with the object of devising some plan to avoid the risk and loss of such overcertifications. It had also, about the same time, been brought to the knowledge of the Comptroller that certified checks, drawn upon an institution which was known to be largely addicted to this practice, had been refused by banks in good standing; whereupon he considered it his duty to exercise whatever power belonged to his office for the arrest and prevention of the custom complained of. He therefore, on the 29th ultimo, directed the national-bank examiner for the city of New York to examine such banks as were believed to be certifying checks illegally, and to report the facts to this Office; and a separate letter was transmitted to him on the same day requesting him to consult with the clearing-house committee, and to take its advice in reference to the best course to be pursued. The examiner soon after reported that nine of the city banks had at various times certified checks contrary to the provisions of the law, but that only five of them were largely given to the practice; and he added his opinion that the amount of such illegal certifications had been very much overstated by the public press.

A subsequent investigation was made on November 6, which was conducted in such manner as to avoid publicity; and the Comptroller was then advised that the certifications complained of had been very largely reduced in number and amount, and, in the cases of some banks, entirely discontinued, and that it was believed that in a short space of time all the banks would conform fully to the provisions of the statute.

Section 5239 of the Revised Statutes provides that every director of a national bank who participates in or assents to violation of law "shall be held liable in his personal and individual capacity for all damages which the association, its shareholders, or any other person shall have

the association is directly involved in the risks attending this practice. It multiplies excessively the sums which such institutions pass through the clearing-house, and the consequent balances of the exchanges with their associates, which the capital of such banks can never adequately guarantee.

"The most striking commentary upon the dangers of this practice was afforded during the late panic by the dealer of a bank who had largely received such favors, and who, seeing by its application to others that his own checks were in peril, declined, under advice of counsel, to cover them by a deposit, until otherwise assured that the bank could respond to these very obligations.

"No sufficient reason, in the opinion of your committee, can be given why a corporation should place itself without compensation and special security between two parties dealing with each other, and become the guarantor of either, in transactions entirely personal to themselves, simply because one or the other is a depositor in the institution. We have already stated that the safe custody of money payable 'on demand' is full compensation for its legitimate use, and the risks attending such a business are all that properly appertain to the profession of a banker. And if the rule be invariably observed of certifying checks only when the drawer has the full amount at his credit in the bank, no one can be injured or offended when he is treated in all respects like every other of his fellow-dealers. The restriction suggested will work favorably to every interest—to the banks, the shareholders, and their associates—by diminishing the risks now so widely incurred, and it also conforms to and confirms the law which Congress has established upon this subject in respect to national banks.

Your committee, therefore, recommend that in no case shall a check or other obligation be certified by a bank unless the amount of it is first found regularly entered to the credit of the dealer upon the books of the institution."

*The report of the committee, it is said, failed of unanimous adoption by four votes only.

sustained in consequence of such violation." If a loss result from such certifications or overdrafts, there would seem to be no doubt that consequential damages may be collected from those directors who knowingly permitted them. The bank examiner has been instructed to report to this Office every instance of overcertification which may come to his knowledge, whereupon the Comptroller will not hesitate to enforce the provisions of law in reference thereto; and in the event of the appointment of a receiver, he will endeavor to have determined in the courts the question of the several liabilities of the directors for violation of the law mentioned. In the mean time those banks which consider the law inimical to their interests have the option either to conform to its provisions or to conduct their business under some banking system in which the restrictions that to them are so objectionable do not exist.

The Comptroller is glad to be able to state that he has no reason to suppose any national bank has been guilty of withdrawing circulating notes for illegitimate purposes, but the examiner has been directed to report any violations of section 5207, if such shall occur; and upon the receipt of such report the Comptroller will immediately transmit the same to the law officer of the department for his action.

SECURITY OF CIRCULATING NOTES.

The following table exhibits the classes and amounts of United States bonds held by the Treasurer on the 1st day of November, 1879, to secure the redemption of the circulating notes of the national banks:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Loan of February, 1861 (81s).....	February 8, 1861.....	6 per cent.	\$2, 221, 000
Loan of July and August, 1861 (81s).....	July 17 and August 5, 1861.....	do	33, 971, 750
Loan of 1863 (81s).....	March 3, 1863.....	do	18, 549, 500
Consols of 1867.....	March 3, 1865.....	do	33, 200
Consols of 1868.....	do	do	75, 000
Ten-forties of 1864.....	March 3, 1864.....	5 per cent.	7, 119, 500
Funded loan of 1881.....	July 14, 1870, and January 20, 1871.....	do	124, 182, 100
Funded loan of 1891.....	do	4½ per cent.	34, 866, 950
Funded loan of 1907.....	do	4 per cent.	138, 318, 400
Pacific Railway bonds.....	July 1, 1862, and July 2, 1864.....	6 per cent.	4, 465, 000
Total.....	.....	.....	363, 802, 400

On October 1, 1865, the total amount of bonds held for this purpose was \$276,250,550, of which \$199,397,950 was in six per cents, and \$76,852,600 in five per cents. On October 1, 1870, the banks held \$246,891,300 of six per cents and \$95,942,550 of five per cents. Since that time there has been, to November 1, 1879, a decrease of \$187,575,850 in six per cent. bonds and an increase of \$35,359,050 in five per cents.

During the year ending January 1, 1879, there was a decrease of \$12,677,600 in six per cents and of \$6,357,800 in five per cents. Since September 1, 1876, \$34,866,950 of four and one-half per cents; and since July 1, 1877, \$138,318,400 of four per cents, have been deposited. Since the 1st day of January, 1879, there has been a decrease of \$12,652,650 in six per cents, \$63,415,600 in five per cents, and \$12,138,800 in four and one-half per cents, while during the same period \$102,941,450 of four per cents have been deposited. The banks still hold \$108,200 of six per cent. five-twenty bonds and \$7,119,500 of five per cent. ten-forty bonds, upon which interest has ceased.

SPECIE IN BANK AND IN THE TREASURY, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND AND IN THE BANK OF FRANCE.

The table below exhibits the amount of specie held by the national banks at the dates of their reports for the last eleven years; the coin, coin-certificates, and checks payable in coin held by the New York City banks being stated separately.

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.	U. S. coin-certificates.	Checks payable in coin.	Total.		
Oct. 5, 1868.	\$1,698,623 24	\$6,390,140	\$1,536,353 66	\$9,625,116 90	\$3,378,596 49	\$13,003,713 39
Jan. 4, 1869.	1,902,769 48	18,038,520	2,348,140 49	22,289,429 97	7,337,320 29	29,626,750 26
Apr. 17, 1869.	1,652,575 21	3,720,040	1,469,826 64	6,842,441 85	3,102,090 30	9,944,532 15
June 12, 1869.	2,542,533 96	11,953,680	975,015 82	15,471,229 78	2,983,860 70	18,455,090 48
Oct. 9, 1869.	1,732,740 73	16,897,900	1,013,948 72	19,704,589 45	3,297,816 37	23,002,405 83
Jan. 22, 1870.	6,196,036 29	28,501,460	2,190,644 74	36,888,141 03	11,457,242 69	48,345,383 72
Mar. 24, 1870.	2,847,908 39	21,872,480	1,069,094 30	25,589,482 69	11,507,060 75	37,096,543 44
June 9, 1870.	2,942,400 24	18,660,920	1,163,905 88	22,767,226 12	8,332,211 66	31,099,437 78
Oct. 8, 1870.	1,607,742 91	7,533,900	3,994,006 42	13,135,649 33	5,324,362 14	18,460,011 47
Dec. 28, 1870.	2,268,581 96	14,063,540	3,748,126 87	20,080,248 83	6,227,002 76	26,307,251 59
Mar. 18, 1871.	2,982,155 61	13,099,720	3,829,881 64	19,911,757 25	5,857,409 39	25,769,166 64
Apr. 29, 1871.	2,047,930 71	9,845,080	4,382,107 24	16,275,117 95	6,456,909 07	22,732,027 02
June 10, 1871.	2,249,408 06	9,161,160	3,680,854 92	15,091,422 98	4,893,532 18	19,924,955 16
Oct. 2, 1871.	1,121,869 40	7,590,260	1,163,628 44	9,875,757 84	3,377,240 33	13,252,998 17
Dec. 16, 1871.	1,454,390 73	17,354,740	4,255,631 39	23,065,302 12	6,529,997 44	29,595,299 56
Feb. 27, 1872.	1,490,417 70	12,341,060	3,117,100 90	16,948,578 60	8,559,246 72	25,507,825 32
Apr. 19, 1872.	1,828,659 74	10,102,400	4,715,364 25	16,646,423 99	7,787,475 47	24,433,899 46
June 10, 1872.	3,782,909 64	11,411,160	4,219,419 52	19,414,489 16	4,842,154 98	24,256,644 14
Oct. 3, 1872.	920,767 37	5,454,580	6,375,347 37	12,750,700 11	3,854,409 92	10,229,756 79
Dec. 27, 1872.	1,306,091 05	12,471,940	13,778,031 05	5,269,305 40	19,047,336 45	24,316,671 85
Feb. 28, 1873.	1,958,769 86	11,539,780	13,498,549 86	4,279,123 67	17,777,673 53	29,556,457 39
Apr. 25, 1873.	1,344,950 93	11,743,320	13,088,250 93	3,780,557 81	16,868,808 74	28,657,666 67
June 13, 1873.	1,442,097 71	22,139,080	23,581,177 71	4,366,909 01	27,950,086 72	29,392,083 73
Sept. 12, 1873.	1,063,210 55	13,522,600	14,585,810 55	5,282,658 90	19,868,469 45	25,151,128 35
Dec. 26, 1873.	1,376,170 50	18,325,760	19,701,930 50	7,205,107 08	26,907,037 58	34,114,075 16
Feb. 27, 1874.	1,167,820 09	23,518,640	24,686,460 09	8,679,403 49	33,365,863 58	35,535,267 07
May 1, 1874.	1,530,282 10	23,454,660	24,984,942 10	7,585,092 16	32,569,969 26	34,105,061 42
June 26, 1874.	1,842,525 00	13,671,660	15,514,185 00	6,812,022 27	22,326,207 27	24,168,414 54
Oct. 2, 1874.	1,291,786 56	13,114,480	14,406,266 56	6,834,678 67	21,240,945 23	22,532,733 91
Dec. 31, 1874.	1,443,215 42	14,410,940	15,854,155 42	6,582,605 62	22,436,761 04	24,918,916 08
Mar. 1, 1875.	1,084,555 54	10,622,160	13,706,715 54	4,960,390 63	16,667,106 17	18,753,821 81
May 1, 1875.	930,105 76	5,753,220	6,683,325 76	3,937,035 88	10,620,361 64	11,557,387 52
June 30, 1875.	1,023,015 86	12,642,180	13,665,195 86	5,294,386 44	18,959,582 30	20,024,768 16
Oct. 1, 1875.	753,904 90	4,201,720	4,955,624 90	3,094,704 83	8,050,329 73	8,804,954 63
Dec. 17, 1875.	869,436 72	12,532,810	13,402,246 72	3,068,659 18	17,070,905 90	18,939,142 82
Mar. 10, 1876.	3,261,131 36	19,086,920	22,348,051 36	6,729,294 49	29,077,345 85	31,286,691 31
May 12, 1876.	832,313 70	15,183,760	16,016,073 70	5,698,520 66	21,714,594 36	22,546,908 06
June 30, 1876.	1,214,522 92	16,872,780	16,087,302 92	7,131,167 00	25,218,469 92	27,433,251 84
Oct. 2, 1876.	1,129,814 34	13,446,760	14,576,574 34	6,785,079 69	21,361,654 03	22,491,228 77
Dec. 22, 1876.	1,434,701 83	21,602,900	23,037,601 83	9,962,046 06	32,999,647 89	35,006,254 75
Jan. 20, 1877.	1,669,284 94	33,629,660	35,298,944 94	14,410,322 61	49,709,267 55	54,008,212 10
Apr. 14, 1877.	1,930,725 59	13,899,180	15,829,905 59	11,240,132 19	27,070,037 78	28,009,942 97
June 22, 1877.	1,423,258 17	10,324,320	11,747,578 17	9,588,417 89	21,335,996 06	22,763,574 95
Oct. 1, 1877.	1,538,486 47	11,409,920	12,948,406 47	9,710,413 84	22,658,820 31	24,197,234 15
Dec. 28, 1877.	1,953,746 20	19,119,080	21,074,826 20	11,832,924 50	32,907,750 70	34,860,674 20
Mar. 15, 1878.	2,428,797 44	35,003,220	37,432,017 44	17,290,040 58	54,722,058 02	57,150,776 04
May 1, 1878.	2,688,092 06	25,397,640	28,085,732 06	17,938,024 00	46,023,756 06	48,711,842 12
June 29, 1878.	1,905,705 22	11,954,500	13,860,205 22	15,391,264 55	29,251,469 77	31,152,675 32
Oct. 1, 1878.	1,779,792 43	11,514,810	13,294,602 43	17,394,004 16	30,688,606 59	32,468,208 75
Dec. 6, 1878.	4,009,299 01	12,777,180	16,286,479 01	18,068,771 35	34,355,250 36	36,363,729 71
Jan. 1, 1879.	5,421,552 49	12,739,544	18,161,092 49	23,338,664 83	41,499,757 32	43,928,312 15
Apr. 4, 1879.	5,312,966 90	12,220,940	17,533,906 90	23,614,656 51	41,148,563 41	42,567,119 92
June 14, 1879.	6,058,472 34	12,291,270	18,349,742 34	23,983,545 10	42,333,287 44	44,633,032 54
Oct. 2, 1879.	7,218,967 69	12,130,900	19,349,867 69	22,823,873 54	42,173,731 23	44,023,600 92

The amount of silver coin held by the national banks on October 1, 1877, was \$3,700,703, and on October 1, 1878, \$5,387,738. The amount held on October 2, 1879, was \$4,986,493. The aggregate amount of specie held by the State banks in New England, New York, New Jersey, Pennsylvania, Maryland, Louisiana, Kentucky, Ohio, Iowa and Wisconsin, as shown by their official reports for 1879, was \$1,971,362, of which the banks in New York City held \$1,389,551. In the returns from California the amount of coin is not given separately.

The amount of gold and silver in the Treasury of the United States on November 1, 1879, was, in gold, \$171,517,713; silver coin, \$50,078,620; total, \$221,596,333; of this amount \$14,591,000 in gold and \$6,135,850 in silver is represented by coin-certificates.

The Director of the Mint in his report for this year estimates that the amount of coin in the country on June 30, 1878, was \$327,781,898, of which \$247,429,570 was gold and \$80,352,328 was silver. His estimates for the fiscal year ending June 30, 1879, are as follows:

Estimated amount of coin in the country June 30, 1878.....	\$327,781,898
Net gold coinage for the year.....	39,290,009
Net silver coinage for the year.....	26,518,642
Importation of silver for the year.....	5,180,015

Total	398,770,564
Deduct net exportation of gold for the year.....	228,881

Total estimated amount of coin in the country June 30, 1879..... 398,541,683

Of this amount it is estimated that \$286,490,698 consists of gold coin, and \$112,050,985 of silver coin. The Director estimates that from the close of the fiscal year to November 1 there has been added to the coin \$19,259,799 of gold and \$9,405,370 of silver, making the stock of coin in the country at the latter date \$427,206,852, consisting of \$305,750,497 of gold coin and \$121,456,355 of silver coin. The amount of bullion in the mints and New York assay office on November 1st is stated to have been \$49,931,035 of gold and \$4,553,182 of silver, making in all \$54,484,217, which, added to the estimated amount of coin stated above, gives, as the total estimated amount of coin and bullion in the country on November 1st, \$481,691,069, of which \$355,681,532 was gold and \$126,009,537 was silver.

The following table shows the amount of bullion held by the Bank of England in each year from 1870 to 1879:*

(£ = 5 dollars.)		(£ = 5 dollars.)	
1870	\$103,900,000	1875	\$119,600,000
1871	117,950,000	1876	143,500,000
1872	112,900,000	1877	126,850,000
1873	113,500,000	1878	119,200,000
1874	111,450,000	1879†	150,942,980

The amount of coin held by the Bank of France on December 31 of each year from 1870 to 1878, and also on October 30, 1879, is shown by the following table:‡

Date.	Gold coin and bullion. (5 fr. = \$1.)	Silver coin and bullion. (5 fr. = \$1.)	Total.
Dec. 31, 1870	\$85,740,000	\$13,700,000	\$99,440,000
Dec. 31, 1871	110,680,000	16,240,000	126,920,000
Dec. 31, 1872	131,740,000	26,520,000	158,260,000
Dec. 31, 1873	122,260,000	31,260,000	153,520,000
Dec. 31, 1874	204,220,000	62,640,000	266,860,000
Dec. 31, 1875	234,860,000	101,000,000	335,860,000
Dec. 31, 1876	306,080,000	127,720,000	433,800,000
Dec. 31, 1877	235,420,000	173,080,000	408,500,000
Dec. 31, 1878	196,720,000	211,620,000	408,340,000
Oct. 30, 1879	169,000,000	241,800,000	410,800,000

* Page 412, Journal of the Statistical Society, June, 1879.

† London Economist, November 8, 1879.

‡ From the *Bulletin de Statistique*, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740, except the item for the present year, which was obtained from the Financial Chronicle of New York, of November 15, 1879.

LOANS AND RATE OF INTEREST OF NEW YORK CITY BANKS.

The following table contains a classification of the loans of the national banks in New York City for the last five years:

Loans and discounts.	October 1, 1875.	October 2, 1876.	October 1, 1877.	October 1, 1878.	October 2, 1879.
	48 banks.	47 banks.	47 banks.	47 banks.	47 banks.
On endorsed paper.....	\$120, 189, 537	\$95, 510, 311	\$92, 618, 776	\$83, 924, 333	\$81, 520, 129
On single-name paper.....	18, 555, 100	10, 634, 532	15, 800, 540	17, 297, 475	22, 491, 926
On U. S. bonds on demand.....	4, 934, 674	6, 277, 492	4, 763, 448	7, 003, 085	8, 286, 525
On other stock, &c., on demand.....	50, 179, 384	58, 749, 374	48, 376, 633	51, 152, 021	78, 062, 085
On real-estate security.....	868, 160	536, 802	497, 524	786, 514	670, 021
Payable in gold.....	3, 454, 276	4, 681, 570	4, 319, 014	6, 752, 181	.....
All other loans.....	3, 905, 602	1, 852, 944	2, 786, 456	2, 670, 371	4, 821, 216
Totals.....	202, 089, 733	184, 243, 225	169, 162, 391	169, 585, 980	195, 851, 902

The average rate of interest in New York City for each of the fiscal years from 1874 to 1879, as ascertained from data derived from the Journal of Commerce and Financial Chronicle, was as follows:

1874, call loans, 3.8 per cent.; commercial paper, 6.4 per cent.
 1875, call loans, 3.0 per cent.; commercial paper, 5.6 per cent.
 1876, call loans, 3.3 per cent.; commercial paper, 5.3 per cent.
 1877, call loans, 3.0 per cent.; commercial paper, 5.2 per cent.
 1878, call loans, 4.4 per cent.; commercial paper, 5.1 per cent.
 1879, call loans, 4.4 per cent.; commercial paper, 4.4 per cent.

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.69 per cent.
 During the calendar year ending December 31, 1875, 3.23 per cent.
 During the calendar year ending December 31, 1876, 2.61 per cent.
 During the calendar year ending December 31, 1877, 2.91 per cent.
 During the calendar year ending December 31, 1878, 3.78 per cent.
 During the fiscal year ending June 30, 1879, 3.87 per cent.

The rate of interest in the city of New York on November 25, of the present year, as quoted in the Daily Bulletin, was, on call loans, from 5 to 7 per cent.; and on commercial paper of the best grade, from 5½ to 7 per cent.

The rate of interest of the Bank of England on November 29, 1877, was four per cent. On January 30, 1878, it was two per cent., from which date to October 14, 1878, there were seven changes, and, with a single exception, on May 29, a gradual increase. The rate was fixed at the date last named at six per cent., and reduced on November 21, 1878, to five per cent.; since which time there have been changes in the rate as follows: On January 15, 1879, four per cent.; on the 29th of the same month, three per cent.; on March 12 it was reduced to 2½ per cent., and again on April 9 to two per cent., at which rate it remained until November 7, when it was increased to three per cent., which was also at that time the rate of the Bank of France.

TRANSACTIONS OF THE NEW YORK CLEARING HOUSE.

The New York Clearing House Association is composed of forty-five national and thirteen State banks, and the assistant treasurer of the United States at New York. The exchanges at the Clearing House for

the year ending October 1, 1879, obtained through the courtesy of W. A. Camp, its manager, were more than twenty-four thousand millions, and the balances paid in money were more than thirteen hundred millions. The average daily exchanges were nearly eighty millions, and the average daily balances paid in money were but about four and three-tenths millions, or only five and four-tenths per cent. of the amount of the settlements.

The New York Clearing House was organized in 1853, and the following table exhibits its transactions and the amount and ratio of currency required for the payment of daily balances, yearly, for the last twenty-six years :

Years.	No. of banks.	*Capital.	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
1854	50	\$47, 044, 900	\$5, 750, 455, 987	\$297, 411, 494	\$19, 104, 505	\$988, 078	<i>Pr. ct.</i> 5.2
1855	48	48, 584, 180	5, 362, 912, 098	289, 694, 137	17, 412, 052	940, 565	5.4
1856	50	52, 883, 700	6, 906, 213, 328	334, 714, 489	22, 278, 108	1, 079, 724	4.8
1857	50	64, 420, 200	8, 333, 226, 718	365, 313, 902	26, 968, 371	1, 182, 246	4.4
1858	46	67, 146, 018	4, 756, 664, 386	314, 238, 911	15, 393, 736	1, 016, 954	6.6
1859	47	67, 921, 714	6, 448, 005, 956	363, 984, 683	20, 867, 333	1, 177, 944	5.6
1860	50	69, 907, 435	7, 231, 143, 057	389, 693, 438	23, 461, 757	1, 232, 013	5.3
1861	50	68, 900, 605	5, 915, 742, 758	353, 383, 944	19, 269, 520	1, 151, 088	6.9
1862	50	68, 375, 820	6, 871, 443, 591	415, 530, 331	22, 237, 682	1, 344, 758	6.0
1863	50	68, 972, 508	14, 867, 597, 849	677, 626, 483	48, 428, 658	2, 207, 252	4.6
1864	49	68, 586, 763	24, 097, 196, 656	885, 719, 205	77, 984, 455	2, 866, 405	3.7
1865	55	80, 363, 013	26, 082, 384, 342	1, 035, 765, 108	84, 796, 040	3, 373, 828	4.0
1866	58	82, 370, 200	28, 717, 146, 914	1, 066, 135, 106	93, 541, 195	3, 472, 753	3.7
1867	58	81, 770, 200	28, 675, 159, 472	1, 144, 963, 451	93, 101, 167	3, 717, 414	4.0
1868	59	82, 270, 200	28, 484, 288, 637	1, 125, 455, 237	92, 182, 164	3, 642, 250	4.0
1869	59	82, 720, 200	37, 407, 028, 937	1, 120, 318, 308	121, 451, 393	3, 637, 397	3.0
1870	61	83, 620, 200	27, 804, 539, 406	1, 036, 484, 822	90, 274, 479	3, 365, 210	3.7
1871	62	84, 420, 200	29, 300, 986, 682	1, 209, 721, 029	95, 133, 074	3, 927, 666	4.1
1872	61	84, 420, 200	32, 636, 997, 404	1, 213, 293, 827	105, 964, 277	3, 939, 266	3.7
1873	59	83, 370, 200	33, 972, 773, 943	1, 152, 372, 108	111, 022, 137	3, 765, 922	3.4
1874	59	81, 635, 200	20, 850, 681, 963	971, 231, 281	68, 139, 484	3, 178, 958	4.7
1875	59	80, 435, 200	23, 042, 276, 858	1, 104, 346, 845	75, 301, 558	3, 608, 977	4.8
1876	59	81, 731, 200	19, 874, 815, 361	1, 009, 532, 037	64, 738, 812	3, 288, 381	5.1
1877	58	71, 085, 200	20, 876, 555, 937	1, 015, 256, 483	68, 447, 724	3, 328, 710	4.9
1878	57	63, 611, 500	19, 922, 733, 947	951, 970, 454	65, 106, 974	3, 111, 015	4.8
1879	59	60, 800, 200	24, 553, 196, 689	1, 321, 119, 298	79, 977, 839	4, 303, 320	5.4
.....		172, 217, 969	1498, 692, 168, 926	121, 156, 276, 411	162, 408, 634	12, 647, 811	4.2

* The capital stock is stated at various dates, the amount at a uniform date in each year not being obtainable.

† Yearly averages for twenty-six years.

‡ Totals for twenty-six years.

The Clearing House transactions of the assistant treasurer of the United States at New York, from the 25th of November, 1878, when he became a member of the Clearing House Association, to November 1, 1879, were as follows:

Exchanges received from Clearing House.....	\$374, 503, 874
Exchanges delivered to Clearing House	105, 551, 028
Balances paid to Clearing House	275, 295, 908
Balances received from Clearing House.....	6, 343, 062
Showing that the amount paid by the assistant treasurer to the Clearing House was in excess of the amount received by him.....	268, 952, 846

During the month of October last the exchanges made at the Clearing House amounted to \$3,539,807,083, which included the business of the assistant treasurer, amounting to \$44,323,506. The balances paid during that month amounted to \$130,138,117, including \$27,037,192 paid by the assistant treasurer, of which \$13,475,000 was paid in gold, while the

banks paid \$28,180,000 in gold, making the total gold payments for the month \$41,655,000, or a daily average of \$1,581,000—\$1,080,000 by the banks, and \$501,000 by the assistant treasurer.

A table compiled, for purposes of comparison, from returns made to the New York Clearing House, will be found in the appendix, giving the clearings and balances weekly, for the months of September, October and November of various years, from 1869 to 1879.

NATIONAL-BANK AND LEGAL-TENDER NOTES BY DENOMINATIONS.
CIRCULATING-NOTES OF THE BANK OF FRANCE AND IMPERIAL BANK
OF GERMANY BY DENOMINATIONS.

The following table exhibits, by denominations, the amount of national-bank and legal-tender notes outstanding on November 1, 1879:

Denominations.	1879.			1878.	1877.
	Amount of national-bank notes.	Amount of legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	\$3, 567, 200	\$19, 320, 302	\$22, 887, 502	\$24, 652, 750	\$28, 606, 915
Twos	2, 092, 498	18, 938, 365	21, 030, 863	22, 915, 066	26, 883, 428
Fives	97, 911, 820	61, 611, 033	159, 522, 853	148, 116, 015	146, 444, 048
Tens	109, 736, 240	71, 711, 318	181, 447, 558	168, 908, 071	161, 459, 711
Twenties	72, 652, 160	68, 793, 773	141, 445, 933	131, 785, 709	126, 290, 995
Fifties	21, 324, 900	24, 853, 045	46, 177, 945	47, 658, 995	52, 363, 815
One-hundreds	26, 911, 600	31, 428, 180	58, 339, 780	58, 331, 470	58, 976, 670
Five-hundreds	641, 500	22, 446, 500	23, 088, 000	31, 159, 000	35, 956, 000
One-thousands	283, 000	22, 828, 500	23, 111, 500	33, 794, 500	34, 380, 500
Five-thousands		3, 250, 000	3, 250, 000		
Ten-thousands		2, 500, 000	2, 500, 000		
Add for fractions of notes not presented or destroyed	13, 586		13, 586	11, 561	10, 800
Totals	335, 134, 504	347, 681, 016	682, 815, 520	667, 333, 137	671, 372, 882
Deduct for legal-tender notes destroyed in Chicago fire		1, 000, 000	1, 000, 000	1, 000, 000	1, 000, 000
Totals	335, 134, 504	346, 681, 016	681, 815, 520	666, 333, 137	670, 372, 882

Section 5175 of the Revised Statutes provides that "after specie payments are resumed no association shall be furnished with notes of a less denomination than five dollars." Accordingly no notes of the denominations of one and two dollars have been issued since the first day of January last. The amount of these notes outstanding on the 1st of November, 1878, was \$4,284,219 in ones, and \$2,582,146 in twos. The whole amount of one and two dollar notes outstanding on the 1st of November, 1879, was \$5,659,698, which shows a reduction during the past year of \$1,206,667. The amount of legal-tender notes of these denominations outstanding on the 1st of November, 1878, was \$40,701,451, and the total reduction of ones and twos during the year has been \$2,442,784. Of the entire amount of national-bank and legal-tender notes now outstanding, six per cent. consists of one and two dollar notes; thirty per cent. of ones, twos, and fives; and fifty-six per cent. is in notes of a less denomination than twenty dollars. Of their entire issue, less than twenty-two per cent. in amount is of the denomination of fifty dollars and upwards.

The following table* exhibits by denominations the circulation of the Imperial Bank of Germany on January 1, 1879, in thalers and marks, which have been converted into our currency:

Thalers.				Marks.			
Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars. (Thaler = 75 cents.)	Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in dollars. (Mark = 25 cents.)
194	500 thalers.	375. 00	72, 750	218, 444	1,000 marks.	250	54, 611, 000
2, 517	100 thalers.	75. 00	188, 775	207, 018	500 marks.	125	25, 877, 250
1, 745½	50 thalers.	37. 50	65, 456	3, 395, 059½	100 marks.	25	84, 876, 487
9, 194	25 thalers.	18. 75	172, 388				
9, 511½	10 thalers.	7. 50	69, 836				
22, 962			569, 205	3, 820, 521½			165, 364, 737

The following table* gives the circulation of the Bank of France and its branches, with the number of pieces, and the denominations in francs and in dollars, on January 30, 1879:

Number of pieces.	Denominations.	Value of each piece in dollars.	Amount in francs.	Amount in dollars. (Fr. = 20 cents.)
5	5, 000 francs.	1, 000	25, 000	5, 000
1, 382, 379	1, 000 francs.	200	1, 382, 379, 000	276, 475, 800
753, 599	500 francs.	100	376, 799, 500	75, 359, 900
3, 087	200 francs.	40	617, 400	123, 480
5, 046, 031	100 francs.	20	504, 603, 100	100, 920, 620
316, 166	50 francs.	10	15, 808, 300	3, 161, 660
29, 525	25 francs.	5	738, 125	147, 625
426, 537	20 francs.	4	8, 530, 740	1, 706, 148
206, 653	5 francs.	1	1, 033, 265	206, 653
1, 245	Forms out of date.		436, 400	87, 280
8, 165, 227			2, 290, 970, 830	458, 194, 166

The amount of circulation of the Bank of France on December 31, 1877, was 2,547,044,000 francs, or say \$509,408,800, showing a reduction between that time and January 30, 1879, the date of the foregoing table, of 256,073,170 francs, or \$51,214,634.

It will be seen that the Imperial Bank of Germany issues no notes of a less denomination than \$7.50, and that the Bank of France issues but about two millions of dollars in notes of a less denomination than five dollars. The Bank of England issues no notes of less than twenty-five dollars, and the Banks of Ireland and Scotland none less than five dollars.

The amount of paper circulation in this country in denominations of less than ten dollars was \$203,441,218 on November 1, 1879. In the foreign countries named a large amount of silver and gold coin of the lower denominations enters into general circulation. If the people of the United States continue to prefer a paper circulation of small notes, and the laws of the country authorize it, it will be impossible to keep in circulation any large amount of silver dollars, or of the smaller denominations of gold coins.

Section 5182 of the Revised Statutes requires that the circulating notes of the national banks shall be signed by the president or vice-

* See pages 788 and 793 of London Bankers' Magazine for September, 1879.

president and the cashier of the association issuing the same. The written signature of at least one bank officer is necessary as a check between this office and the issuing banks; for if an illegal issue should occur the signature of such officer would be a means of determining the genuineness of the note. The written signatures of the officers of the banks are also necessary as an additional precaution against counterfeiting. A number of the banks, however, issue their notes with printed signatures, and in some cases with badly-executed lithographic ones.

Bills have been introduced in Congress imposing a fine of twenty dollars for every circulating note issued by any national bank without the written signature thereon of at least one of its officers; and the Comptroller respectfully repeats his previous recommendation for the passage of such an act, which act shall also impose a fine upon any engraver or lithographer who shall print the signatures of bank officers upon such circulating notes.

LIQUIDATION OF INSOLVENT BANKS.

Since the establishment of the national banking system eighty-one national banks have become insolvent and been placed in the hands of receivers. The following table gives for each State and Territory the number of national banks which have failed since the commencement of the system, a period of sixteen years, with their capital, the amount and percentage of dividends paid to creditors, and the estimated losses. In the States and Territories which do not appear in this table no national banks have failed.

State.	No. of banks.	Capital.	Claims proved.	Dividends paid.	Estimated dividends yet to be paid.	Estimated losses.	Percentage of claims paid.
Vermont	1	\$100,000	\$81,665	\$20,378	\$57,287	\$4,000	25
Connecticut	1	60,000	97,541	82,910	4,631	10,000	85
New York	17	4,176,100	5,896,653	5,298,997	325,025	272,631	89.86
Pennsylvania	10	1,449,500	2,108,522	1,069,539	517,183	521,800	50.72
Dist. of Columbia	3	830,000	2,123,303	1,501,998	196,635	424,670	70.74
Virginia	4	900,000	1,447,673	677,940	66,159	703,574	46.83
Alabama	1	100,000	291,308	122,349	.....	168,959	42
Mississippi	1	50,000	33,632	11,771	.....	21,861	35
Louisiana	3	1,600,000	2,981,554	1,989,837	68,817	922,900	66.74
Texas	1	50,000	74,406	7,307	7,099	60,000	10
Arkansas	1	50,000	15,142	15,142	.....	.....	100
Tennessee	1	100,000	376,932	65,335	.....	311,597	17.33
Missouri	5	3,250,000	2,786,850	1,831,681	620,169	335,000	65.73
Ohio	3	250,000	382,137	215,446	13,635	153,056	56.38
Indiana	5	332,000	525,785	277,966	86,819	161,070	52.87
Illinois	9	2,750,000	3,828,368	1,972,498	358,672	1,497,198	57.50
Wisconsin	1	50,000	134,445	47,055	17,390	70,000	35
Iowa	3	180,000	311,190	182,311	33,881	94,998	58.3
Minnesota	2	200,000	318,048	216,275	52,773	49,000	68
Kansas	3	200,000	169,458	80,888	18,169	70,401	48
Colorado	2	225,000	389,997	52,816	169,181	168,000	13.54
Utah	1	150,000	89,200	21,756	.....	67,444	24.40
Nevada	1	250,000	170,012	153,012	.....	17,000	90
Montana	2	150,000	225,651	60,116	30,535	135,000	26.64
Total	81	17,452,600	24,859,472	15,975,223	2,644,060	6,240,189	64.3

There is no means of definitely determining the amount of losses sustained through the failures of banks operating under systems in vogue during the earlier periods of the history of this country. The losses under those systems, both to the note holders, to whom there can be no loss under the national system, and to their general creditors and shareholders, are known to have been large. The loss to noteholders alone is estimated to have been 5 per cent. annually upon the total amount of circulation outstanding. In Elliot's Funding System, on page 1176, it

is stated that fifty-five banks with an aggregate capital of \$67,036,265, and circulation of \$23,577,752, failed in 1841. The total bank capital of that year is stated by the same authority to have been \$317,642,692, and the circulation at \$121,665,198; and it is also stated in the same connection that in nearly every instance the entire capital of the banks which failed was lost.

Numerous failures of private banking firms have occurred in this country within the last six years, and the losses consequent upon three or four of them are equal to the total losses which have occurred under the national system.

For the purpose of comparing the losses to creditors of insolvent national banks with those sustained by the creditors of insolvent banks other than national, much pains have been taken by the Comptroller to obtain as reliable and complete statistics as possible relating to the failures of State and savings-banks and private bankers in the different States during the three years ending January 1, 1879. The results of his labors in this direction are to be found in the following table:

State.	No. of banks.	Claims.	Amount paid and to be paid.	Losses.
Maine	17	\$5, 127, 995	\$4, 370, 524	\$757, 471
New Hampshire	11	4, 864, 216	3, 622, 804	1, 241, 412
Massachusetts	11	4, 436, 457	2, 670, 158	1, 766, 299
Boston	3	5, 551, 186	3, 989, 799	1, 561, 387
Rhode Island	13	12, 601, 826	10, 746, 554	1, 855, 270
Connecticut	7	3, 960, 821	2, 066, 805	1, 894, 016
New York	8	1, 236, 567	332, 081	904, 486
New York City	20	27, 978, 699	22, 185, 547	5, 793, 152
Pennsylvania	6	1, 366, 083	819, 000	567, 083
New Orleans	3	1, 597, 393	277, 638	1, 319, 755
Kentucky	3	325, 380	161, 690	164, 190
Ohio	18	3, 054, 135	1, 138, 085	1, 916, 050
Indiana	4	466, 233	281, 778	184, 455
Illinois	40	10, 038, 221	3, 915, 169	6, 123, 052
Michigan	11	637, 407	135, 372	502, 035
Iowa	7	730, 786	85, 266	645, 520
Minnesota	1	78, 000	45, 708	32, 292
Missouri	5	Not given	Not given	2, 200, 000
Kansas	8	337, 082	97, 875	271, 207
Nebraska	5	110, 000	24, 000	183, 271
Colorado	1	90, 000	31, 500	58, 500
California	7	3, 786, 541	1, 137, 783	2, 648, 758
Dakota	1	45, 000	18, 000	27, 000
Total	210	88, 440, 028	58, 152, 638	32, 616, 661

The amount of claims of five banks in Missouri, one in Kansas, and two in Nebraska could not be obtained.

In the foregoing table it has been found impossible to give the capital, or the exact amount of dividends paid to creditors, the liabilities and the losses only having been ascertained with any degree of accuracy. The differences between the two items last named represent the amount which it is assumed will eventually be paid to creditors. The average annual loss sustained by creditors during the past sixteen years by the insolvency of national banks throughout the United States, has been \$390,012, and that occasioned by the failures of banks other than national, as shown by the incomplete data obtained by the Comptroller, has for the last three years been not less than \$10,872,220.

In the States of Ohio and Illinois alone the losses during the last three years, through the failure of State, savings, and private banks and bankers, aggregated \$8,039,102, of which \$1,916,050 were in Ohio, and \$6,123,052 in Illinois. The total loss in these two States is greater by \$1,798,913 than the total loss to creditors by all the national bank failures which have ever occurred.

In the next table the losses to creditors through the failures of national banks in the cities of New York and Brooklyn, since the establishment of the system, are contrasted with those sustained through the insolvency of savings-banks in the same cities during the last eight years alone, with the names of the banks and the dates of the appointment of receivers:

NATIONAL BANKS.

Name of bank.	Date of appointment of receiver.	Liabilities.	Dividends paid.	Estimated future dividends.	Estimated losses.
Farmers and Citizens' National Bank.....	Sept. 6, 1867	\$1, 181, 197	\$1, 138, 732	.....	\$42, 465
Croton National Bank.....	Oct. 1, 1867	184, 834	145, 878	.....	18, 956
Ocean National Bank.....	Dec. 13, 1871	1, 282, 254	1, 282, 254	.....	.....
Union Square National Bank.....	Dec. 15, 1871	157, 120	157, 120	.....	.....
Eighth National Bank.....	Dec. 15, 1871	263, 541	263, 541	.....	.....
Atlantic National Bank.....	Apr. 28, 1873	574, 512	524, 116	\$20, 396	30, 000
National Bank of Commonwealth.....	Sept. 22, 1873	776, 798	776, 778	.....	.....
Totals for national banks.....	.....	4, 400, 256	4, 289, 439	20, 396	91, 421

SAVINGS-BANKS.

Abingdon Square Savings Bank.....	Aug. 28, 1876	\$87, 997	\$25, 930	\$10, 560	\$51, 507
Bond Street Savings Bank.....	Sept. 26, 1876	1, 284, 894	881, 334	128, 489	275, 071
Bowling Green Savings Bank.....	Nov. 20, 1876	514, 299	180, 005	.....	334, 295
Clairmont Savings Bank.....	Sept. —, 1877	102, 545	.....	.....	102, 545
Clinton Savings Bank.....	July 17, 1877	67, 885	16, 971	29, 190	21, 723
Central Park Savings Bank.....	Nov. 30, 1875	40, 888	.....	.....	40, 888
German Savings Bank of Morrisania.....	July 15, 1877	227, 779	56, 945	125, 279	45, 556
German Uptown Savings Bank.....	Dec. 7, 1875	889, 088	529, 157	4, 300	355, 631
Guardian Savings Bank.....	Nov. 17, 1871	561, 652	533, 569	28, 082	.....
Long Island Savings Bank of Brooklyn.....	Sept. 14, 1877	857, 478	617, 740	.....	239, 738
Market Savings Bank.....	Jan. 20, 1872	977, 364	371, 398	.....	605, 966
Mechanics' and Traders' Savings Bank.....	July 13, 1876	1, 453, 916	1, 032, 281	72, 696	348, 940
Mutual Benefit Savings Bank.....	Nov. 28, 1875	437, 496	253, 747	21, 874	161, 876
New Amsterdam Savings Bank.....	Sept. 29, 1876	511, 992	391, 830	.....	120, 162
Oriental Savings Bank.....	Dec. 19, 1877	182, 278	54, 683	54, 683	72, 911
People's Savings Bank.....	Nov. 30, 1875	200, 288	86, 792	.....	113, 497
Security Savings Bank.....	June 28, 1876	395, 518	223, 082	15, 821	156, 615
Six Penny Savings Bank.....	Mar. 29, 1878	1, 753, 408	1, 158, 965	356, 682	267, 762
Ten-tonia Savings Bank.....	Apr. 26, 1878	881, 000	440, 500	396, 450	44, 050
Third Avenue Savings Bank.....	Oct. —, 1875	1, 396, 138	209, 471	139, 614	1, 047, 054
Traders' Savings Bank.....	Nov. —, 1876	79, 114	11, 867	.....	67, 247
Yorkville Savings Bank.....	June 24, 1877	20, 027	.....	18, 000	2, 027
Totals for savings-banks.....	.....	12, 953, 048	7, 076, 267	1, 401, 720	4, 475, 061

The total losses by savings-banks in New York City for eight years, as shown by the above table, the data for which, in reference to savings-banks, were obtained from the report for 1879 of the superintendent of the banking department of the State of New York, have been \$4,475,061, and those by national banks in the same city for sixteen years, \$91,000.*

Some inquiry has been made in reference to the expense of liquidating the affairs of national banks through the agency of receivers, an impression having prevailed that these expenses usually exhaust a large proportion of the assets. The following table has therefore been prepared, which shows by States and Territories the cost of the receiverships of insolvent national banks up to November 1 of the present year,

* Data supplied by Dun, Barlow & Co., with reference to the failures in New York City of trust companies, State and savings-banks, private banking firms, and stock and money brokers, show failures since September, 1873, numbering 191. The aggregate liabilities reported in these cases were \$74,704,478, and the aggregate assets \$49,974,054, the excess of liabilities over assets being \$24,730,424.

in the form of percentages of the total expenses to the amount of money collected:

States and Territories.	No. of banks.	Capital.	Total net cash collected.	Receiver's salary.	Legal expenses.	Other expenses.	Total expenses.	Per cent. of total expenses to net cash.
Vermont.....	1	\$100,000	\$126,430 27	\$1,201 30		\$722 67	\$1,923 97	1.5
Connecticut.....	1	60,000	115,832 82	4,075 00	\$2,000 00	52 00	6,127 00	5.3
New York.....	11	1,476,100	3,727,957 89	148,075 66	84,227 26	26,456 30	258,759 22	7.8
New York City.....	6	2,700,000	5,585,049 67	189,729 03	140,721 45	101,550 98	432,001 46	7.7
Pennsylvania.....	10	1,449,500	1,447,659 95	41,676 24	14,074 73	15,548 32	71,299 29	4.9
Dist. of Columbia.....	3	830,000	2,243,066 82	60,595 11	25,201 17	7,547 06	93,343 34	4.2
Virginia.....	4	900,000	1,404,186 49	36,424 72	8,734 53	21,695 91	66,855 16	4.7
Alabama.....	1	100,000	249,952 95	1,600 00	11,049 67	22,083 56	34,733 23	13.9
Mississippi.....	1	50,000	47,061 51	4,545 50	1,506 14	2,797 22	8,848 86	18.8
Louisiana.....	3	1,600,000	3,358,869 62	97,777 01	98,861 95	79,068 66	275,707 62	8.2
Texas.....	1	50,000	54,986 36	2,416 64		2,023 89	4,440 53	8.1
Arkansas.....	1	50,000	66,742 02	1,650 00	6,372 54	224 00	8,246 54	12.4
Tennessee.....	1	100,000	158,182 82	2,847 96			2,847 96	1.8
Ohio.....	3	250,000	401,974 45	17,383 42	1,201 76	9,116 41	27,701 59	6.8
Indiana.....	5	332,000	545,927 80	19,136 16	7,262 15	7,446 48	33,844 79	6.2
Illinois.....	2	100,000	234,608 04	8,333 26	7,668 11	3,847 27	19,848 64	8.5
Chicago.....	7	2,650,000	2,911,583 85	57,701 14	52,567 00	43,922 82	154,190 96	5.3
Wisconsin.....	1	50,000	109,874 52	5,125 00	1,951 10	2,127 30	9,203 40	8.4
Minnesota.....	2	200,000	401,029 84	9,606 50	8,204 20	5,571 77	23,382 47	5.8
Iowa.....	3	180,000	380,794 54	26,740 88	7,014 85	3,647 05	37,402 78	9.8
Missouri.....	4	750,000	559,792 83	12,505 34	6,073 13	10,774 74	29,353 21	5.2
Saint Louis.....	1	2,500,000	1,660,678 54	32,096 60	9,822 70	25,714 88	67,694 18	4.1
Kansas.....	3	200,000	204,448 96	12,236 10	8,130 25	996 01	21,362 36	10.4
Colorado.....	2	225,000	218,820 19	12,074 89	8,072 90	8,105 83	28,253 62	12.9
Utah.....	1	150,000	75,332 57	6,337 49	1,165 50	3,826 95	11,329 94	15.0
Nevada.....	1	250,000	347,982 08	31,253 75	9,091 10	12,315 28	52,660 13	15.0
Montana.....	2	150,000	186,650 45	5,500 00	40 25	1,474 98	7,015 23	3.7
Totals.....	81	17,452,600	26,825,477 76	848,044 70	521,074 44	418,658 34	1,788,377 48	6.7

If that portion of the amount realized from the sale of United States bonds which was necessary to redeem the circulation be omitted from the item of cash collected, the total expense of the liquidation of insolvent banks would be at the rate of 9.73 per cent.

A great many offsets are allowed by the receivers, in cases where parties having credits on the books of the bank are also indebted to it. Bad and doubtful assets are frequently compounded, or are exchanged for proved claims against the bank, under order of the court as provided by law. The cost of these operations is included in expenses in the foregoing table, but the sums thus liquidated do not appear in the amount of net cash collected.

Below is given a table showing the expense of liquidating the affairs of each insolvent national bank in the city of New York:

Name of bank.	Capital.	Total net cash collected.	Receiver's salary.	Legal expenses.	Other expenses.	Total expenses.	Per cent. of total expenses to total cash collected.	Per cent. paid to creditors.
Croton National Bank.....	\$200,000	\$374,009	\$22,500	\$17,242	\$8,368	\$48,109	12.8	88.5
Ocean National Bank.....	1,000,000	2,341,819	85,730	72,837	35,320	193,888	8.3	100
Union Square National Bank.....	200,000	242,544	10,000	4,831	580	15,410	6.3	100
Eighth National Bank.....	250,000	546,142	20,536	9,435	9,236	39,208	7.2	100
Atlantic National Bank.....	300,000	782,992	17,146	22,739	27,250	67,135	8.5	90
National Bank of Commonwealth.....	750,000	1,297,543	33,817	13,637	20,797	68,251	5.3	100
	2,700,000	5,585,049	189,729	140,721	101,551	432,001	7.6	98

A large portion of the expense incident to the receiverships of insolvent banks usually arises from litigation. Many persons who punctually pay their obligations to a bank which is in operation, do so only at the end of a lawsuit when the same bank has been placed in the hands of a receiver. Complicated questions arise in the enforced settlement of a bank's affairs, which are frequently carried up to the court of last resort before they are finally determined. The time necessary to the final closing of an insolvent bank being thus extended, the expenses of the receiverships are increased. In the case of national banks, however, these expenses are reduced as much as possible, by decreasing the salaries of the receivers and their assistants as the business of settlement of their affairs diminishes.

Although the expense attendant upon the liquidation of the affairs of insolvent national banks appears, in some instances, to be large, yet it is believed that the cost of receiverships under the national system is very much less than that usually incurred in the liquidation of insolvent estates and corporations under the laws of the different States.

NATIONAL BANK FAILURES.

Since November 1, 1878, receivers have been appointed for banks in operation at that date as follows:

	Capital.
First National Bank, Warrensburg, Mo	\$100,000
German-American National Bank, Washington, D. C	130,000
Commercial National Bank, Saratoga Springs, N. Y	100,000
National Bank, Poultney, Vt	100,000
First National Bank, Monticello, Ind	50,000
First National Bank, Butler, Pa	50,000
	530,000

Receivers have also been appointed for the German National Bank of Chicago, Ill., and for the Second National Bank of Scranton, Pa., both of which banks had previously gone into voluntary liquidation. This action was rendered necessary by complaints received that the affairs of these associations were not being properly managed by the officers or agents having them in charge, and the appointments were made under authority of the act of June 30, 1876.

Dividends have been paid to the creditors of six of the banks which have failed since November 1, 1878, as follows:

First National Bank of Warrensburg, Mo	10 per cent.
German-American National Bank, Washington, D. C	10 per cent.
German National Bank, Chicago, Ill.	25 per cent.
Commercial National Bank, Saratoga Springs, N. Y	60 per cent.
National Bank of Poultney, Vt	25 per cent.
First National Bank of Butler, Pa.	15 per cent.

The aggregate amount of these dividends is \$187,752.83, and their average per cent. to claims proved is 22.66.

* Dividends have also been paid to the creditors of banks which had failed prior to November 1, 1878, as follows:

First National Bank, New Orleans, La	5 per cent. ; total, 70 per cent.
Ocean National Bank, New York City	5 per cent. ; total, 100 per cent.
Crescent City National Bank, New Orleans, La	5 per cent. ; total, 80 per cent.
Atlantic National Bank, New York City	5 per cent. ; total, 90 per cent.

First National Bank Utah, Salt Lake City, Utah	9.4 per cent.	total, 24.4 per cent.
First National Bank, Tiffin, Ohio	19 per cent.	total, 66 per cent.
Charlottesville National Bank, Charlottesville, Va.	10 per cent.	total, 40 per cent.
City National Bank, Chicago, Ill.	25 per cent.	total, 70 per cent.
National Bank, Fishkill, N. Y.	10 per cent.	total, 55 per cent.
First National Bank, Franklin, Ind.	20 per cent.	total, 65 per cent.
Northumberland County National Bank, Shamokin, Pa.	12½ per cent.	total, 62½ per cent.
First National Bank, Winchester, Ill.	10 per cent.	total, 60 per cent.
National Exchange Bank, Minneapolis, Minn.	10 per cent.	total, 75 per cent.
National Bank State Missouri, Saint Louis, Mo.	35 per cent.	total, 70 per cent.
First National Bank, Delphi, Ind.	10 per cent.	total, 60 per cent.
First National Bank, Georgetown, Colo.	12½ per cent.	total, 12½ per cent.
Lock Haven National Bank, Lock Haven, Pa.	30 per cent.	total, 60 per cent.
Third National Bank, Chicago, Ill.	20 per cent.	total, 90 per cent.
Central National Bank, Chicago, Ill.	15 per cent.	total, 55 per cent.
First National Bank, Ashland, Pa.	100 per cent.	total, 100 per cent.
First National Bank, Tarrytown, N. Y.	10 per cent.	total, 80 per cent.
First National Bank, Allentown, Pa.	50 per cent.	total, 50 per cent.
First National Bank, Waynesburg, Pa.	40 per cent.	total, 40 per cent.
Washington County National Bank, Greenwich, N. Y.	50 per cent.	total, 100 per cent.
First National Bank, Dallas, Tex.	10 per cent.	total, 10 per cent.
People's National Bank, Helena, Mont.	15 per cent.	total, 15 per cent.
First National Bank, Bozeman, Mont.	40 per cent.	total, 40 per cent.
Merchants' National Bank, Fort Scott, Kans.	15 per cent.	total, 15 per cent.
Farmers' National Bank, Platte City, Mo.	100 per cent.	total, 100 per cent.

The total amount of dividends paid by the Comptroller to creditors of insolvent national banks during the year ending November 1, 1879, was \$1,909,595. The total dividends paid since the organization of the system is \$15,919,908, upon proved claims amounting to \$24,913,496. The dividends paid equal 64.16 per cent. of the amount of the claims.

Assessments amounting to \$6,320,250 have been made upon the shareholders of insolvent banks, for the purpose of enforcing their individual liability, of which amount \$1,816,007.82 has been collected in all, and \$357,173.82 of it during the past year.

A table showing the national banks which have been placed in the hands of receivers, the amount of their capital and of claims proved, and the rates of dividends paid, and also one showing the amount of circulation of such banks, issued, redeemed, and outstanding, will be found in the appendix.

THE LOSSES OF THE BANKS.

It is the practice of this office, under the law providing that reports shall be made by the national banks and published by them in such form as the Comptroller may require, to insist that all the assets of these associations shall appear in such reports at their real value, as nearly as such value can be determined, in order that the general public may not be deceived thereby.

To show the real state of facts in this respect, it is necessary that all losses and depreciations in values shall, as often at least as once in each six months, be charged to the profits of the bank. Where this rule is strictly followed, and dividends are determined in all cases by the remaining profits only, there is little danger of insolvency; since in most cases which have heretofore occurred the causes of insolvency can be traced to the accumulated losses of a long series of years, and the continuance of dividends regardless of such losses. The losses charged off semi-annually by national banks in the years 1876, 1877 and 1878, have been given, by States and reserve cities, in previous reports. The fol-

lowing table, similarly arranged, shows the number of banks which have charged off losses, and the amount of losses charged off by them, in each of the two periods of six months ending on March 1 and September 1, 1879, together with the total amount for the year; to which have been added the amounts charged off in each of the three preceding years:

States and Territories.	March 1, 1879.		September 1, 1879.		Total losses.
	No. of banks.	Losses.	No. of banks.	Losses.	
Maine.....	43	\$154,523 16	42	\$137,930 13	\$292,453 29
New Hampshire.....	27	52,749 90	28	103,734 00	156,483 90
Vermont.....	28	159,439 95	35	144,053 70	303,493 65
Massachusetts.....	134	1,155,600 64	141	972,937 54	2,128,538 18
Boston.....	50	1,284,879 30	45	1,370,511 28	2,655,390 58
Rhode Island.....	39	351,752 05	32	171,501 46	523,253 51
Connecticut.....	58	453,183 19	61	487,725 94	940,909 13
New York.....	145	677,589 82	150	821,412 49	1,499,002 31
New York City.....	41	1,148,856 67	40	1,936,700 70	3,135,557 37
Albany.....	6	115,338 99	7	116,831 57	232,170 56
New Jersey.....	55	383,108 89	50	307,204 83	690,313 72
Pennsylvania.....	140	579,140 70	142	563,256 39	1,142,397 09
Philadelphia.....	26	183,174 86	25	308,383 50	491,558 36
Pittsburgh.....	18	179,258 88	19	153,764 11	333,022 99
Delaware.....	5	4,211 79	6	8,981 52	13,193 31
Maryland.....	6	31,006 79	9	35,946 95	66,953 74
Baltimore.....	12	265,236 89	10	29,270 11	294,507 00
District of Columbia.....	1	749 76	0	.....	749 76
Washington.....	4	25,276 11	5	28,687 32	53,963 43
Virginia.....	15	43,852 73	16	116,071 48	159,924 21
West Virginia.....	7	36,228 42	5	14,109 20	50,337 62
North Carolina.....	8	14,980 74	9	62,636 18	77,616 92
South Carolina.....	8	50,477 56	10	260,719 11	311,196 67
Georgia.....	7	23,595 05	10	65,764 66	89,359 71
Florida.....	1	10 43	1	530 68	541 11
Alabama.....	7	26,404 19	9	36,396 85	62,801 04
New Orleans.....	7	150,923 53	7	121,966 34	272,889 87
Texas.....	7	7,232 98	11	136,785 73	144,018 71
Arkansas.....	2	15,297 04	2	4,409 07	19,706 11
Kentucky.....	30	231,871 47	32	145,860 62	377,732 09
Louisville.....	8	57,120 44	8	184,594 91	241,715 35
Tennessee.....	18	38,651 83	19	85,939 52	124,591 35
Ohio.....	101	490,395 44	97	430,554 57	920,950 01
Cincinnati.....	3	50,869 56	4	45,297 04	96,166 60
Cleveland.....	5	68,418 54	6	85,689 36	154,107 90
Indiana.....	57	295,417 17	59	534,523 79	829,940 96
Illinois.....	79	466,286 05	79	257,646 75	723,932 80
Chicago.....	8	153,296 24	8	140,165 23	293,461 47
Michigan.....	57	175,849 41	52	245,081 99	420,931 40
Detroit.....	4	83,908 36	4	14,832 27	98,740 63
Wisconsin.....	12	20,723 59	16	50,801 50	71,525 09
Milwaukee.....	3	38,508 11	3	25,744 91	64,253 02
Iowa.....	43	125,870 78	45	116,743 20	242,613 98
Minnesota.....	24	99,821 96	23	96,341 75	196,163 71
Missouri.....	11	32,261 99	10	30,311 86	62,573 85
Saint Louis.....	3	12,346 11	5	146,611 30	158,957 41
Kansas.....	10	29,302 49	10	58,215 78	87,518 27
Nebraska.....	10	33,121 63	9	25,454 00	58,575 63
Colorado.....	10	41,785 62	8	58,182 43	99,968 05
Oregon.....	1	12,130 64	1	4,881 41	17,012 05
California.....	5	10,317 83	5	29,155 79	39,473 62
San Francisco.....	2	70,250 91	2	39,543 30	109,794 21
New Mexico.....	2	5,808 61	2	19,596 26	25,404 87
Utah.....	1	5,023 00	0	.....	5,023 00
Montana.....	3	5,251 93	2	5,340 16	10,592 09
Wyoming.....	2	2,843 72	2	37,690 38	40,534 10
Dakota.....	1	5,721 73	3	3,975 36	9,697 09
Washington.....	1	868 81	1	291 89	1,160 70
Totals for 1879.....	1,421	10,238,324 98	1,442	11,487,330 17	21,725,655 15
Add for 1878.....	1,304	10,903,145 04	1,430	13,563,654 85	24,466,799 89
Add for 1877.....	980	8,175,950 56	1,108	11,737,627 43	19,938,587 99
Add for 1876.....	806	6,501,169 82	1,034	13,217,856 60	19,719,026 42
Aggregate losses for four years.....	.....	35,818,600 40	.....	50,026,469 05	85,845,069 45

In the following table the total losses charged off in each geographical division of the country during the last four years are shown, with the number of banks reporting the losses:

Six months ending—	New England States.		Middle States.		Southern States.		Western States and Territories.		United States.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
March 1, 1876	201	\$1,485,532	268	\$3,553,129	67	\$308,861	270	\$1,153,648	866	\$6,561,170
September 1, 1876 ..	282	3,074,128	344	7,156,349	90	896,891	318	2,090,489	1,034	13,217,857
Total, 1876 .....	.....	4,559,660	.....	10,709,478	.....	1,205,752	.....	3,244,137	.....	19,719,027
March 1, 1877	289	2,465,328	314	3,462,684	80	478,252	297	1,769,697	980	8,175,961
September 1, 1877 ..	312	4,825,040	353	3,945,806	86	511,841	357	2,474,940	1,108	11,757,627
Total, 1877 .....	.....	7,290,368	.....	7,408,490	.....	990,093	.....	4,244,637	.....	19,933,588
March 1, 1878	327	3,344,012	417	4,506,813	124	672,032	436	2,380,288	1,304	10,903,145
September 1, 1878 ..	399	4,016,814	449	5,502,770	140	1,225,602	442	2,818,469	1,430	13,563,655
Total, 1878 .....	.....	7,360,826	.....	10,009,583	.....	1,897,634	.....	5,198,757	.....	24,466,800
March 1, 1879	379	3,612,128	459	3,592,950	125	696,646	458	2,336,600	1,421	10,238,324
September 1, 1879 ..	384	3,388,394	463	4,360,440	139	1,235,784	456	2,502,712	1,442	11,487,330
Total, 1879 .....	.....	7,000,522	.....	7,953,390	.....	1,932,430	.....	4,839,312	.....	21,725,654
Total for 4 years .....	.....	26,211,376	.....	36,080,941	.....	6,023,909	.....	17,526,843	.....	85,845,069

It will be seen from the foregoing table that the total losses charged off by the banks during the current year were \$21,725,654, that in 1878 they amounted to \$24,466,800; in 1877 to \$19,933,588, and in 1876 to \$19,719,027; making a grand aggregate of \$85,845,069 of losses which the banks have sustained during the four years named. Of the \$57,950,081 of losses charged off within the last two and a half years, \$8,639,407 was on account of depreciation in the premium on the United States bonds held by the banks. The total losses thus charged off during the last four years are more than 19 per cent. of the entire capital of the banks.

The amount of losses sustained in the several principal cities of the United States is shown in the following table:

Cities.	1876.	1877.	1878.	1879.	Total.
New York	\$6,873,759 97	\$4,247,941 66	\$5,147,319 98	\$3,135,557 37	\$19,404,578 98
Boston	1,598,722 68	2,192,053 81	2,490,197 46	2,655,390 58	8,936,364 53
Philadelphia	152,976 14	333,248 47	561,676 30	491,558 36	1,539,459 27
Pittsburg	333,851 56	289,466 59	419,036 51	333,022 99	1,375,377 65
Baltimore	876,207 32	200,597 74	368,915 99	294,507 00	1,740,228 05
New Orleans	519,701 41	286,259 47	338,496 90	272,889 87	1,417,347 65

These losses have, to a considerable extent, been charged to the current profits of the banks—that is, to the profits of the semi-annual periods in which the losses occurred. In some cases, however, where the losses were large, they have been partly met from the accumulated profits of the banks, including the legal surplus; and in extreme cases they have been met, either by assessment upon the shareholders, or by a reduction of the capital stock under section 5143 of the Revised Statutes.

It will be seen from the above that the national banks have not escaped the effects of the general depression which, since 1873, has affected all branches of trade and industry in the country, and this will still more plainly appear in the paragraphs and tables which follow, relating to surplus and dividends.

SURPLUS.

In addition to the paid-up capital which each national bank must have, and which must be kept always unimpaired, there is also the surplus fund, which the law provides shall be accumulated by setting aside, before the usual semi-annual dividend is declared, one-tenth part of the semi-annual net profits of the bank. In course of time this legal surplus becomes working capital, in the case of many banks largely exceeding their nominal capital. The capital and surplus together form the working fund of a bank, each contributing *pro rata* to its ultimate profits; and the banks which make large dividends in proportion to their capital are those which have accumulated a large surplus, such dividends being really earned by their combined capital and surplus.

The following table shows the growth of surplus from the commencement of the system to the present time, as nearly as possible by semi-annual periods, with the increase or decrease for each period :

Dates.	Surplus.		Dates.	Surplus.	
	Amount.	Semi-annual increase or decrease.		Amount.	Semi-annual increase or decrease.
		<i>Increase.</i>			<i>Increase.</i>
July 4, 1864.....	\$1, 129, 910		June 10, 1872.....	\$105, 181, 943	\$3, 608, 789
January 2, 1865.....	8, 663, 311	\$7, 533, 401	December 27, 1872.....	111, 410, 249	6, 228, 306
July 3, 1865.....	31, 303, 566	22, 640, 255	June 13, 1873.....	116, 547, 455	5, 437, 206
January 1, 1866.....	43, 000, 371	11, 696, 805	December 26, 1873.....	120, 961, 268	4, 113, 813
July 2, 1866.....	50, 151, 992	7, 151, 621	June 26, 1874.....	126, 239, 308	5, 278, 040
January 7, 1867.....	59, 992, 875	9, 840, 883	December 31, 1874.....	130, 485, 641	4, 246, 333
July 1, 1867.....	63, 232, 811	3, 239, 936	June 30, 1875.....	133, 169, 095	2, 683, 454
January 6, 1868.....	70, 586, 126	7, 253, 315			<i>Decrease.</i>
July 6, 1868.....	75, 840, 119	5, 253, 993	December 17, 1875.....	133, 085, 422	\$83, 673
January 4, 1869.....	81, 169, 937	5, 329, 818	June 30, 1876.....	131, 897, 197	1, 188, 225
June 12, 1869.....	82, 218, 576	1, 048, 639	December 22, 1876.....	131, 390, 665	506, 532
January 22, 1870.....	90, 174, 281	7, 955, 705	June 22, 1877.....	124, 714, 073	6, 676, 592
June 9, 1870.....	91, 689, 884	1, 515, 553	December 28, 1877.....	121, 568, 455	3, 145, 618
December 28, 1870.....	94, 705, 740	3, 015, 906	June 29, 1878.....	118, 178, 531	3, 389, 924
June 10, 1871.....	98, 322, 204	3, 616, 464	January 1, 1879.....	116, 200, 864	1, 977, 667
December 16, 1871.....	101, 573, 154	3, 250, 950	June 14, 1879.....	114, 321, 376	1, 879, 488

The total surplus fund, which up to June, 1875, had from the beginning shown a constant increase, during the six months next following first began to show a decrease; while each semi-annual period since the latter date has exhibited a still diminishing surplus, thus in some measure indicating how severely the national banks have felt the business inactivity and depression of the past six years.

DIVIDENDS.

Since the year 1869 the banks have been required to make semi-annual reports of their dividends and earnings. From these reports tables have been prepared showing the profits and dividends of all the national banks. The latter must, to afford a fair view of the subject, be considered in their relation, not alone to capital, but to capital and surplus combined; since, in reality, the latter contributes proportionately as much to the semi-annual profits from which the dividends are derived as does the former.

In the appendix is given a table which shows in a concise form the ratio of dividends to capital, and of dividends to the united capital and surplus, and also the ratio of the total net earnings to capital and surplus, of the national banks in each State and principal city in the Union, for each half-year from March 1, 1875, to September 1, 1879.

The following table shows the capital, surplus, dividends, and total earnings of all the national banks, for each half-year from March 1, 1869, to September 1, 1879, together with the ratio of dividends and earnings to capital, and to combined capital and surplus:

Period of six months ending—	No. of banks.	Capital.	Surplus.	Total dividends.	Total net earnings.	RATIOS.		
						Dividends to capital.	Dividends to capital and surplus.	Earnings to capital and surplus.
						Per cent.	Per cent.	Per cent.
Sept. 1, 1869	1,481	\$401,650,802	\$82,105,848	\$21,767,831	\$29,221,184	5.42	4.50	6.04
Mar. 1, 1870	1,571	416,366,991	86,118,210	21,479,095	28,996,934	5.16	4.27	5.77
Sept. 1, 1870	1,601	425,317,104	91,630,620	21,080,343	26,813,885	4.96	4.08	5.19
Mar. 1, 1871	1,605	428,699,165	94,672,401	22,205,150	27,243,162	5.18	4.24	5.21
Sept. 1, 1871	1,693	445,999,264	98,286,591	22,125,279	27,315,311	4.96	4.07	5.02
Mar. 1, 1872	1,750	450,693,706	99,431,243	22,859,826	27,502,539	5.07	4.16	5.00
Sept. 1, 1872	1,852	465,676,023	105,181,942	23,827,289	30,572,861	5.12	4.17	5.36
Mar. 1, 1873	1,912	475,918,683	114,237,288	24,826,061	31,926,478	5.22	4.21	5.41
Sept. 1, 1873	1,955	488,100,951	118,113,848	24,823,029	33,122,000	5.09	4.09	5.46
Mar. 1, 1874	1,967	489,510,323	123,469,859	23,529,998	29,544,120	4.81	3.84	4.82
Sept. 1, 1874	1,971	489,938,284	128,364,039	24,929,307	30,036,811	5.09	4.03	4.86
Mar. 1, 1875	2,007	493,568,831	131,560,637	24,750,816	29,136,007	5.01	3.96	4.66
Sept. 1, 1875	2,047	497,864,833	134,123,649	24,317,785	28,800,217	4.88	3.85	4.56
Mar. 1, 1876	2,076	504,209,491	134,467,595	24,311,581	29,097,921	4.92	3.88	3.62
Sept. 1, 1876	2,081	500,482,271	132,251,078	22,563,829	20,540,231	4.50	3.57	3.25
Mar. 1, 1877	2,080	496,651,580	130,872,165	21,803,969	19,592,962	4.39	3.47	3.12
Sept. 1, 1877	2,072	486,324,860	124,349,254	22,117,116	15,274,028	4.54	3.62	2.50
Mar. 1, 1878	2,074	475,609,751	122,373,561	18,982,390	16,946,696	3.99	3.17	2.83
Sept. 1, 1878	2,047	470,231,896	118,687,134	17,959,223	13,658,893	3.81	3.04	2.31
Mar. 1, 1879	2,043	464,413,996	116,744,135	17,541,054	14,678,660	3.78	3.02	2.53
Sept. 1, 1879	2,045	455,132,056	115,149,351	17,401,867	16,873,200	3.82	3.05	2.96

This table shows that there has been a steady falling off in the rate of earnings since 1870. In that year the ratio of dividends to capital was 10.12 per cent. while this year it is but 7.60 per cent. In the former year the ratio of dividends to capital and surplus was 8.35 per cent. while now it is 6.07 per cent. only; and since the date mentioned the ratio of earnings to capital and surplus has fallen from 10.96 per cent. to 5.49 per cent.

This marked decline is directly attributable to the losses sustained by the banks, in consequence of which many of them have declared no dividends at all, while others, though declaring dividends, have reduced them to a rate far below the average legal rates of interest.

The following tabular statement shows by geographical divisions the number of national banks, with their capital, which have paid no dividends to their stockholders during the semi-annual periods of 1878 and 1879 respectively, together with the totals of each semi-annual period for the three preceding years:

Geographical divisions.	Six months ending—				Average for the year.	
	March 1, 1879.		September 1, 1879.			
	No. of banks.	Capital.	No. of banks.	Capital.	No. of banks.	Capital.
New England States	46	\$16, 135, 700	42	\$15, 020, 000	44	\$15, 577, 850
Middle States	99	17, 804, 000	91	12, 920, 300	95	15, 362, 150
Southern States	32	5, 751, 000	41	5, 254, 000	37	5, 502, 500
Western States and Territories	132	14, 153, 000	125	11, 382, 000	128	12, 767, 500
Totals for 1879	309	53, 843, 700	299	44, 576, 300	304	49, 210, 000
Totals for 1878	328	48, 797, 900	357	58, 736, 950	343	53, 767, 425
Totals for 1877	245	40, 452, 000	288	41, 166, 200	266	40, 809, 100
Totals for 1876	235	34, 290, 320	273	44, 057, 725	254	39, 174, 022
Average for four years	279	44, 345, 980	304	47, 134, 294	292	45, 740, 137

The number of banks passing dividends in the first dividend period of 1879 was 309, with a total capital of \$53,843,700; in the second period the number was 299, with a capital of \$44,576,300; while during the last four years the average number of banks semi-annually passing dividends on account of losses has been 292. The average amount of capital upon which no dividends have been paid during that time is \$45,740,137; from which it follows that for a continuous period of four years about one-seventh of the whole number of banks in operation have paid no dividends, and that more than one-tenth of the total capital has been unremunerative.

The percentage to capital of dividends paid, and of dividends and earnings to combined capital and surplus, is given by similar divisions in the following table, for the years 1877, 1878, and 1879:

Geographical divisions.	1877.			1878.			1879.		
	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.	Divi- dends to capital.	Divi- dends to capital and sur- plus.	Earnings to capital and sur- plus.
	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.
New England States.....	7.6	6.0	4.7	6.9	5.5	4.3	6.4	5.2	4.2
Middle States.....	8.5	6.6	5.4	7.9	6.1	4.9	7.9	6.1	5.8
Southern States.....	8.3	7.1	7.1	7.3	6.2	5.7	7.0	6.0	5.4
Western States and Territories.....	12.2	9.6	7.2	9.6	7.8	6.9	9.4	7.5	7.1
United States.....	8.9	7.1	5.6	7.8	6.2	5.1	7.6	6.1	5.5

The three subjects of losses, surplus, and dividends are, it will be perceived, intimately connected one with another. The large losses, the depleted surplus, and the diminished dividends of the national banks all point to the conclusion that these institutions cannot longer continue to pay the heavy rates of taxation imposed upon them alike by the States and by the General Government, and at the same time adequately remunerate their shareholders for the use of their capital.

TAXATION.

The Comptroller respectfully calls the attention of Congress to the subject of taxation of the circulation, capital and deposits of the national banks, and again recommends the repeal of the tax upon their capital and deposits. The reasons which induce this recommendation are given at length in his report for 1877. It is important to be considered that this tax originated as a war measure. At the time it was imposed it was deemed expedient, in order to meet an extraordinary emergency, to lay even the necessities of life under contribution to sustain the government. All taxes thus imposed upon these necessities have since then been repealed, and the internal revenue of the government, with the exception of that arising from the tax on banking capital and deposits, is now derived from imposts on spirits, tobacco, matches, patent medicines and fermented liquors. Even the tax on tea and coffee, which are admitted luxuries, has been removed. Banking capital, one of the necessities of trade and commerce, is thus put on a footing with what are generally considered the least indispensable luxuries.

The taxes imposed by the general government are not the only ones to which the national banks are now compelled to submit. As has been shown in previous reports, a large proportion of the taxes of the banks are those imposed under State laws. The repeal of the law of the United States which taxes banking capital and deposits would not, therefore, remove the heaviest burden to which the banks are subject. It would, however, lighten the weight which now rests upon them, and which amounts to nearly seventeen millions annually, or more than 4 per cent. upon the total amount of national-bank circulation outstanding; and such action on the part of Congress would set an example, the wisdom of which might perhaps be recognized and copied by State legislatures.

In order to show how the taxes paid by national banks under State laws compare with those paid by the same banks under the laws of the United States, the Comptroller presents with this report tables for the years 1867 and 1869, and for the years from 1874 to 1878, inclusive, showing the total taxes paid in each State and reserve city, with the capital of the banks, and the percentage of tax to capital in each case. The tables for the years named, with the exception of that for 1878, will be found in the appendix. The table for the latter year is given below, and shows, by geographical divisions, the amounts of taxes paid and their percentage to capital:

States and Territories.	Capital.*	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					Per ct.	Per ct.	Per ct.
Maine	\$10,760,000	\$114,880	\$231,655	\$346,535	1.1	2.2	3.3
New Hampshire	5,740,000	64,849	101,484	166,333	1.1	1.8	2.9
Vermont	8,544,285	88,157	158,588	246,745	1.0	1.9	2.9
Massachusetts	44,260,128	499,959	760,115	1,260,074	1.1	1.7	2.9
Boston	51,927,865	672,766	702,834	1,375,600	1.3	1.3	2.6
Rhode Island	20,031,112	191,410	257,654	449,064	0.9	1.3	2.2
Connecticut	25,474,204	268,714	380,713	649,427	1.0	1.5	2.5
New England States	166,737,594	1,900,735	2,593,043	4,493,778	1.1	1.6	2.7
New York	33,541,481	499,197	700,786	1,199,983	1.5	2.1	3.6
New York City	55,150,348	1,226,933	1,606,049	2,832,982	2.2	2.9	5.1
Albany	2,000,000	55,609	56,440	112,049	2.8	2.8	5.6
New Jersey	14,101,926	203,567	257,276	460,843	1.4	1.8	3.2
Pennsylvania	28,549,169	395,089	187,709	582,798	1.4	0.7	2.1
Philadelphia	16,843,000	333,161	114,235	447,396	2.0	0.7	2.7
Pittsburgh	10,350,000	134,072	54,068	188,140	1.3	0.5	1.8
Delaware	1,738,294	24,451	6,980	31,431	1.4	0.4	1.8
Maryland	2,264,510	31,847	29,903	61,750	1.4	1.3	2.7
Baltimore	10,762,648	129,571	197,716	327,287	1.2	1.8	3.0
District of Columbia	252,000	4,392	255	4,647	1.7	0.1	1.8
Washington	1,215,023	16,687	6,068	22,755	1.4	0.6	2.0
Middle States	176,768,399	3,054,576	3,217,485	6,272,061	1.7	1.8	3.5
Virginia	3,221,202	48,789	66,607	115,396	1.5	2.2	3.7
West Virginia	1,714,179	21,411	27,196	48,607	1.2	1.6	2.8
North Carolina	2,553,083	30,495	31,982	62,477	1.2	1.3	2.5
South Carolina	2,853,154	29,515	59,010	88,525	1.0	2.1	3.1
Georgia	2,083,322	25,769	37,667	63,436	1.2	1.8	3.0
Florida	50,000	779	851	1,630	1.6	1.7	3.3
Alabama	1,668,000	19,826	22,404	42,230	1.2	1.3	2.5
New Orleans	3,040,538	46,068	28,332	74,400	1.5	1.0	2.5
Texas	1,072,099	14,663	15,104	29,767	1.4	1.7	3.1
Arkansas	205,000	3,243	2,705	5,948	1.6	1.3	2.9
Kentucky	7,030,396	78,046	39,830	117,876	1.1	0.6	1.7
Louisville	3,012,075	40,741	16,469	57,210	1.4	0.5	1.9
Tennessee	3,030,300	50,294	57,919	108,213	1.6	2.1	3.7
Southern States	31,583,348	409,839	406,076	815,915	1.3	1.3	2.6

* The capital of the banks that reported State, county, and municipal taxes on stock and real estate is \$463,983,724.

Table of Taxes, &c.—Continued.

States and Territories.	Capital.	Amount of taxes.			Ratios to capital.		
		United States.	State.	Total.	U. S.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
Ohio.....	\$18,003,637	\$254,030	\$390,062	\$644,092	1.3	2.1	3.4
Cincinnati.....	4,333,333	65,684	120,832	186,516	1.5	2.7	4.2
Cleveland.....	4,289,130	46,252	86,779	133,031	1.1	2.0	3.1
Indiana.....	15,381,544	194,104	316,918	511,022	1.3	2.1	3.4
Illinois.....	11,319,290	157,543	210,986	368,529	1.4	2.0	3.4
Chicago.....	4,770,166	118,637	106,157	224,794	2.5	2.6	5.1
Michigan.....	7,561,740	90,915	113,231	204,146	1.2	1.5	2.7
Detroit.....	2,100,000	35,165	31,099	66,264	1.7	1.5	3.2
Wisconsin.....	2,690,000	40,748	49,903	90,651	1.5	2.0	3.5
Milwaukee.....	650,000	15,556	17,144	32,700	2.4	2.6	5.0
Iowa.....	6,048,704	81,949	115,594	197,543	1.4	2.1	3.5
Minnesota.....	4,793,131	62,850	92,720	155,570	1.3	2.0	3.3
Missouri.....	1,725,817	24,512	31,987	56,499	1.4	2.5	3.9
Saint Louis.....	2,653,750	44,014	62,748	106,762	1.6	2.4	4.0
Kansas.....	952,320	15,238	21,131	36,369	1.6	2.6	4.2
Nebraska.....	950,000	21,690	23,706	45,396	2.3	2.6	4.9
Colorado.....	1,003,750	24,002	23,106	47,108	2.4	2.4	4.8
Oregon.....	250,000	7,710	2,925	10,635	3.1	1.2	4.3
California*.....	1,550,000	18,547	3,696	22,243	1.2	0.3	1.5
San Francisco*.....	2,750,000	22,570	169	22,739	0.8	0.0	0.8
New Mexico.....	300,000	4,280	5,243	9,523	1.4	1.8	3.2
Utah.....	200,000	2,803	2,750	5,553	1.4	1.4	2.8
Idaho.....	100,000	1,396	3,147	4,543	1.4	3.2	4.6
Montana.....	332,880	6,637	4,588	11,225	2.0	3.1	5.1
Wyoming.....	125,000	2,188	2,696	4,884	1.8	2.1	3.9
Dakota.....	129,124	2,363	672	3,035	1.8	1.3	3.1
Washington.....	111,671	699	.....	699	0.6	0.0	0.6
Western States and Territories.....	95,974,897	1,362,082	1,839,929	3,202,011	1.4	2.0	3.4
Totals.....	471,064,238	6,727,232	8,056,533	14,783,765	1.4	1.7	3.1

*California banks pay no State taxes on capital, except such as is invested in real estate.

It is to be regretted that it has not been possible to obtain the data from which to prepare a table similar to the above, showing the United States and State taxes paid by banks other than national, with their capital and the percentage of tax to capital. In the following table, however, the taxes paid annually to the Commissioner of Internal Revenue by banks other than national, on circulation, on deposits, and on capital, are given from 1864 to 1879:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864.....	\$2,056,996 30	\$780,723 52	.....	\$2,837,719 82
1865.....	1,993,661 84	2,043,841 08	\$903,367 08	4,940,870 90
1866.....	990,278 11	2,099,635 83	374,074 11	3,463,988 05
1867.....	214,298 75	1,355,395 98	476,867 73	2,046,562 46
1868.....	28,669 88	1,438,512 77	399,562 90	1,866,745 55
1869.....	16,565 05	1,734,417 63	445,071 49	2,196,054 17
1870.....	15,419 94	2,177,576 46	827,087 21	3,020,083 61
1871.....	22,781 92	2,702,196 84	919,262 77	3,644,241 53
1872.....	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873.....	24,778 62	3,009,302 79	736,950 05	3,771,031 46
1874.....	16,738 26	2,453,544 26	916,878 15	3,387,160 67
1875.....	22,746 27	2,972,260 27	1,102,241 58	4,097,248 12
1876.....	17,947 67	2,999,530 75	989,210 61	4,006,698 03
1877.....	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878.....	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879.....	13,903 29	2,354,911 74	830,068 56	3,198,883 59
Aggregates.....	5,450,254 60	37,255,426 85	11,721,596 83	54,427,278 28

The rate of taxation imposed on the deposits and capital of State banks and private bankers is precisely the same as that imposed upon national banks. The tax upon their circulation consists chiefly of penalties imposed for its unauthorized issue.

In comparison with the foregoing is placed the following table, showing the taxes paid to the United States by the national banks during the same years:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 5	325,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,285 39	507,417 76	7,305,154 04
1876.....	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
Aggregates.....	42,787,526 30	43,644,693 50	6,337,479 12	92,769,698 92

The taxes above shown are those paid under the laws now in force, requiring the national banks to pay semi-annually to the Treasurer of the United States a duty of one-half of one per cent. on the average amount of their circulating-notes outstanding, one-quarter of one per cent. upon the average amount of their deposits, and a like duty upon their capital in excess of the amount invested in United States bonds. It will be seen that the national banks have contributed more than two-thirds of the whole amount of the taxes paid by the banks and bankers of the country, while the cost to the government of the national system since its inauguration in 1863, including the engraving of plates and the printing of circulating-notes, has been but \$4,732,731.

From tables similar to the one first given herein for 1878, showing the amounts of national and State taxes paid by the national banks, the following condensed table has been prepared, which shows the taxes, national and State, paid by the national banks during each year from 1866 to 1878 inclusive. The taxes shown for 1866, 1867, and 1869, and for the years 1874 to 1878, inclusive, are from complete data obtained by this Office, while those given for the year 1868, and from 1870 to 1873, inclusive, are estimated. In the returns of the United States taxes paid prior to 1872, the special or license tax of two dollars on each one thousand dollars of capital, and the income tax on net earnings, are included:

Years.	Capital stock.	Amount of taxes.			Ratio of tax to capital.		
		United States.	State.	Total.	United States.	State.	Total.
					<i>Per ct.</i>	<i>Per ct.</i>	<i>Per ct.</i>
1866.....	\$410,593,435	\$7,949,451	\$8,069,938	\$16,019,389	1.9	2.0	3.9
1867.....	422,804,666	9,525,607	8,813,127	18,338,734	2.2	2.1	4.3
1868.....	420,143,491	9,465,652	8,757,656	18,223,308	2.2	2.1	4.3
1869.....	419,618,860	10,081,244	7,297,096	17,378,340	2.4	1.7	4.1
1870.....	429,314,041	10,190,682	7,465,675	17,656,357	2.4	1.7	4.1
1871.....	451,994,133	10,649,895	7,860,078	18,509,973	2.4	1.7	4.1
1872.....	472,956,958	6,703,910	8,343,772	15,047,682	1.4	1.8	3.2
1873.....	488,778,418	7,004,646	8,499,748	15,504,394	1.4	1.8	3.2
1874.....	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5
1875.....	503,687,911	7,317,531	10,058,122	17,375,653	1.5	2.0	3.5
1876.....	501,788,079	7,076,087	9,701,732	16,777,819	1.4	2.0	3.4
1877.....	485,250,694	6,902,573	8,829,304	15,731,877	1.4	1.9	3.3
1878.....	471,064,238	6,727,232	8,056,533	14,783,765	1.4	1.7	3.1

In order that it may be seen how unequally these United States and State taxes bear on the national banks in different sections of the country, the following tables have been prepared, giving, for the years from 1874 to 1878 inclusive, the capital stock invested, and the percentage thereon of taxes paid; in each of the four geographical divisions of the country:

1874.

Geographical divisions.	Capital.*	Amount of taxes.			Ratios to capital.		
		U. S.	State.	Total.	U. S.	State.	Total.
New England States.....	\$160,517,206	\$1,896,533	\$2,980,484	\$4,877,017	<i>Per ct.</i> 1.2	<i>Per ct.</i> 1.8	<i>Per ct.</i> 3.0
Middle States.....	190,162,129	3,325,425	3,911,371	7,236,796	1.7	2.1	3.8
Southern States.....	33,558,483	436,540	517,792	954,332	1.3	1.5	2.8
Western States and Terr's.	109,513,801	1,597,585	2,210,679	3,808,264	1.5	2.0	3.5
United States.....	493,751,679	7,256,083	9,620,326	16,876,409	1.5	2.0	3.5

1875.

New England States.....	\$164,316,333	\$1,937,016	\$3,016,537	\$4,953,553	1.2	1.8	3.0
Middle States.....	193,585,507	3,300,498	4,025,316	7,325,814	1.7	2.1	3.8
Southern States.....	34,485,483	445,048	476,236	921,284	1.3	1.4	2.7
Western States and Terr's.	111,300,588	1,634,969	2,502,890	4,137,859	1.5	2.4	3.9
United States.....	503,687,911	7,317,531	10,058,122	17,375,653	1.5	2.0	3.5

1876.

New England States.....	\$168,068,379	\$1,947,970	\$2,014,808	\$4,862,778	1.2	1.7	2.8
Middle States.....	192,163,773	3,190,247	4,025,316	7,215,563	1.7	2.2	3.9
Southern States.....	33,439,193	423,741	431,164	854,945	1.3	1.3	2.6
Western States and Terr's.	108,116,734	1,514,089	2,330,444	3,844,533	1.4	2.3	3.7
United States.....	501,788,079	7,076,087	9,701,732	16,777,819	1.4	2.0	3.4

1877.

New England States.....	\$167,788,475	\$1,907,776	\$2,864,119	\$4,771,895	1.1	1.7	2.8
Middle States.....	182,885,562	3,129,900	3,544,862	6,674,852	1.7	1.9	3.6
Southern States.....	32,212,288	411,486	429,149	840,635	1.3	1.4	2.7
Western States and Terr's.	102,304,369	1,453,321	1,991,174	3,444,495	1.4	2.1	3.5
United States.....	485,250,694	6,902,573	8,829,304	15,731,877	1.4	1.9	3.3

1878.

New England States.....	\$166,737,594	\$1,900,735	\$2,593,043	\$4,493,778	1.1	1.6	2.7
Middle States.....	176,768,399	3,054,576	3,217,485	6,272,061	1.7	1.8	3.5
Southern States.....	31,583,348	409,839	406,076	815,915	1.3	1.3	2.6
Western States and Terr's.	95,974,897	1,362,082	1,839,929	3,202,011	1.4	2.0	3.4
United States.....	471,064,238	6,727,232	8,056,533	14,783,765	1.4	1.7	3.1

*The capital of the banks which reported State taxes in 1874 was \$476,836,031; in 1875, \$493,738,408 in 1876, \$488,272,782; in 1877, \$474,667,771, and in 1878, \$463,983,724.

This table shows that the heaviest taxes are paid in the Western and Middle States, and the lightest in the Southern and Eastern. The table below shows for three different years the great inequality in the rates of State taxation paid in the principal cities of the country :

Cities.	Rates of taxation.								
	1876.			1877.			1878.		
	United States.	State.	Total.	United States.	State.	Total.	United States.	State.	Total.
	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent
Boston	1.4	1.6	3.0	1.3	1.6	2.9	1.3	1.3	2.6
New York	1.9	3.5	5.4	2.1	2.9	5.0	2.2	2.9	5.1
Albany	3.2	3.4	6.6	3.0	3.2	6.2	2.8	2.8	5.6
Philadelphia	2.1	0.7	2.8	2.1	0.7	2.8	2.0	0.7	2.7
Pittsburgh	1.4	0.5	1.9	1.4	0.5	1.9	1.3	0.5	1.8
Baltimore	1.2	2.0	3.2	1.2	1.9	3.1	1.2	1.8	3.0
Washington	1.2	1.1	2.3	1.3	0.7	2.0	1.4	0.6	2.0
New Orleans	1.6	0.2	1.8	1.5	0.9	2.4	1.5	1.0	2.5
Louisville	1.4	0.5	1.9	1.4	0.5	1.9	1.4	0.5	1.9
Cincinnati	1.7	2.9	4.6	1.7	2.9	4.6	1.5	2.7	4.2
Cleveland	1.1	2.5	3.6	1.1	2.2	3.3	1.1	2.0	3.1
Chicago	2.2	3.0	5.2	2.2	2.9	5.8	2.5	2.6	5.1
Detroit	1.6	1.5	3.1	1.6	1.7	3.3	1.7	1.5	3.2
Milwaukee	2.2	2.9	5.1	2.4	2.6	5.0	2.4	2.6	5.0
Saint Louis	1.3	2.6	3.9	1.4	2.5	3.9	1.6	2.4	4.0
Saint Paul	1.2	1.8	3.0	1.3	1.7	3.0	1.3	1.5	2.8

The States in which the rates of State taxation were most excessive during the years 1876, 1877, and 1878 are shown in the table below :

States.	1876.			1877.			1878.		
	U. S.	State.	Total.	U. S.	State.	Total.	U. S.	State.	Total.
	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent	Per cent
New York	1.8	3.1	4.9	1.9	2.7	4.6	2.0	2.6	4.6
New Jersey	1.4	2.1	3.5	1.4	1.9	3.3	1.4	1.8	3.2
Ohio	1.3	2.7	4.0	1.4	2.4	3.8	1.3	2.2	3.5
Indiana	1.2	2.5	3.7	1.2	2.3	3.5	1.3	2.1	3.4
Illinois	1.8	2.4	4.2	1.7	2.2	3.9	1.7	2.1	3.8
Wisconsin	1.7	2.1	3.8	1.7	2.1	3.8	1.7	2.2	3.9
Kansas	1.5	3.0	4.5	1.7	2.6	4.3	1.6	2.6	4.2
Nebraska	2.2	2.5	4.7	2.3	2.3	4.6	2.3	2.6	4.9
South Carolina	1.0	2.7	3.7	1.0	2.6	3.6	1.0	2.1	3.1
Tennessee	1.4	2.1	3.5	1.6	2.2	3.8	1.6	2.1	3.7

In the foregoing tables there appears to be an inequality in national as well as State taxation; but this inequality is seeming only, and arises from the fact that while the rate of tax imposed on circulation, deposits, and capital is uniform as to all banks and in all sections of the country, yet in the tables there is given the percentage of the total tax to the capital only. Therefore, in those States where the deposits and circulation are large in proportion to capital, the percentage appears greater. In States where the deposits and circulation are proportionately smaller, the percentage appears less. But in the case of State taxation the inequality is a real one, as the whole taxes are laid directly on the shares of capital stock alone. These heavy impost rates of necessity compel national and other banks and bankers to raise their rates of discount, in order to be able both to pay the tax and to make a reasonable return to their stockholders for the use of their capital; and this increased rate

of discount must be and is largely paid by the producers and active business men of the country, who are the customers of the banks.

For the past twelve years, upon an average combined capital and surplus of \$588,554,173, the average annual net earnings of the national banks, including the amount paid in taxes, have been \$68,078,144. Of this latter sum \$16,953,578, or about one quarter, have been annually paid in taxes, national and State, and about \$45,443,564 have been annually paid in dividends. Of the \$16,953,578 paid annually in taxes of all kinds, \$3,239,909 have been paid to the United States under the law taxing deposits and capital, the repeal of which the Comptroller earnestly recommends. These taxes amount to nearly one per cent. of the average capital, and its repeal would undoubtedly, in the case of the country banks at least, have an appreciable effect in lowering the rate of discount.

RESERVE.

The following table exhibits the amount of net deposits, and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the date of their reports in October of each year from 1875 to 1879:

NEW YORK CITY.

	Number of banks	Net deposits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
October 1, 1875	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
October 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
October 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
October 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
October 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1

OTHER RESERVE CITIES.

October 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
October 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
October 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
October 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
October 2, 1879	181	228.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5

STATES AND TERRITORIES.

October 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
October 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
October 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
October 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
October 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2

SUMMARY.

October 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.2
October 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
October 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
October 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
October 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8

It will be seen from the above table that the reserve held by the banks in the city of New York on October 2 last was much less in proportion

to their liabilities than it had been at a corresponding date in any of the four preceding years.

The following table, compiled from returns made to the Clearing House by the national banks in New York City, exhibits the movements of their lawful-money reserve, weekly, during the month of October, for the last seven years :

Week ending—	Specie.	Legal-tenders.	Total.	Ratio of reserve to —	
				Circulation and deposits.	Deposits.
				<i>Per cent.</i>	<i>Per cent.</i>
October 4, 1873.....	\$9,240,300	\$9,251,900	\$18,492,200	11.6	14.0
October 11, 1873.....	10,506,900	8,049,300	18,556,200	11.6	14.1
October 18, 1873.....	11,650,100	5,179,800	16,829,900	10.7	13.0
October 25, 1873.....	11,433,500	7,187,300	18,620,800	12.2	14.8
October 3, 1874.....	15,373,400	53,297,600	68,671,000	30.0	93.9
October 10, 1874.....	14,517,700	52,152,000	66,669,700	29.6	93.3
October 17, 1874.....	12,691,400	51,855,100	64,546,500	29.0	92.7
October 24, 1874.....	11,457,900	49,893,900	61,351,800	28.8	91.7
October 31, 1874.....	10,324,900	50,773,000	61,097,900	27.9	91.6
October 2, 1875.....	5,438,900	56,181,500	61,620,400	28.1	90.6
October 9, 1875.....	5,716,200	51,342,300	57,058,500	26.5	88.9
October 16, 1875.....	5,528,500	48,582,700	54,111,200	25.4	87.7
October 23, 1875.....	5,735,000	47,300,900	53,035,900	25.3	87.7
October 30, 1875.....	8,973,600	45,762,800	54,736,400	26.5	89.0
October 7, 1876.....	17,682,600	45,535,600	63,218,200	30.5	92.4
October 14, 1876.....	16,233,600	43,004,600	59,238,200	28.8	91.1
October 21, 1876.....	15,577,500	41,421,700	56,999,200	27.8	90.0
October 28, 1876.....	14,011,600	41,645,600	55,657,200	28.0	90.3
October 6, 1877.....	14,665,600	36,168,300	50,833,900	27.0	89.5
October 13, 1877.....	14,726,500	35,178,900	49,905,400	26.7	89.2
October 20, 1877.....	14,087,400	35,101,700	49,189,100	26.5	89.0
October 27, 1877.....	15,209,000	34,367,800	49,576,800	26.8	89.4
October 5, 1878.....	14,995,800	38,304,900	53,300,700	25.7	88.4
October 12, 1878.....	12,184,600	37,685,100	49,869,700	24.4	87.0
October 19, 1878.....	13,531,400	36,576,000	50,107,400	24.7	87.3
October 26, 1878.....	17,384,200	35,690,500	53,074,700	25.8	88.5
October 4, 1879.....	18,979,600	34,368,000	53,347,600	29.3	95.8
October 11, 1879.....	20,901,800	32,820,300	53,722,100	29.4	95.9
October 18, 1879.....	24,686,500	29,305,200	53,991,700	29.5	96.1
October 25, 1879.....	25,636,000	26,713,900	52,349,900	29.0	95.5

From the above table it appears that while the national banks, in October last, held the amount of reserve required by law, the proportion of their reserve to their liabilities was much less during that month than it has been at any time since 1873.

The returns of the banks to the Clearing House for the week ending October 25 last, showed that the reserve of a considerable number of them was below the requirements of the law. Letters were at once addressed to these banks, directing them to increase their reserve to the necessary amount. Replies were received showing that the deficiency of reserve was in many cases but temporary. Other banks still showed a deficiency during the week following. These delinquent banks were again notified, and the returns for the week ended November 22, show that the specie had increased \$27,633,032 since October 2, which, notwithstanding the fact that the legal-tender notes had decreased in the same time \$16,578,284, made a net increase of \$11,054,748 in the reserve funds.

A table showing the average weekly deposits, circulation and reserve of the national banks in New York City, for the months of September and October since 1872, will be found in the appendix.

Tables will also be found in the appendix exhibiting the state of the lawful-money reserve of the national banks, as shown by their reports from September 12, 1873, to October 2, 1879, together with a table showing the reserves by States and principal cities for October 2, 1879.

NATIONAL-BANK CIRCULATION.

A table exhibiting by States and geographical divisions the number of banks organized and in operation, with their capital, bonds on deposit, and circulation issued, redeemed, and outstanding, on November 1, 1879, will be found in the appendix.

The act of February 25, 1863, and the subsequent act of June 3, 1864, authorized the issue of 300 millions of dollars of national-bank circulation, which was increased by the act of July 12, 1870, to 354 millions. The act of June 20, 1874, authorized any national bank desiring to withdraw its circulating notes, in whole or in part, to deposit lawful money with the Treasurer of the United States in sums of not less than nine thousand dollars, and to withdraw a proportionate amount of bonds held as security for such notes; and the act of June 14, 1875, repealed all previous provisions restricting the aggregate amount of national-bank circulation, and required the Secretary of the Treasury to retire legal-tender notes to an amount equal to eighty per cent. of the national-bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions and no more. That provision of the act which required a reduction of United States legal-tender notes was, however, repealed by the act of May 31, 1878. Subsequent to the passage of the act of June 20, 1874, and that of January 14, 1875, which latter act authorized the retirement and reissue of national-bank notes at the pleasure of the banks, the circulation steadily decreased in volume until the year 1877, the total decrease in this interval being \$30,869,655. During the year ending November 1, 1878, there was an increase of \$4,216,684, and during the year ending November 1, 1879, a further increase of \$14,742,503, as will be seen from the following table, which exhibits the total outstanding circulation, not including mutilated notes in transit, on the 1st day of November of each year for the last thirteen years, and also upon the dates of the acts above named :

November 1, 1867	\$290, 153, 296	November 1, 1874	\$351, 927, 246
November 1, 1868	300, 002, 234	January 14, 1875	351, 861, 450
November 1, 1869	299, 910, 419	November 1, 1875	345, 586, 902
November 1, 1870	302, 607, 942	November 1, 1876	321, 150, 718
November 1, 1871	324, 810, 656	November 1, 1877	316, 775, 111
November 1, 1872	341, 512, 772	May 31, 1878	321, 232, 099
November 1, 1873	348, 382, 046	November 1, 1878	320, 991, 795
June 20, 1874	640, 894, 182	November 1, 1879	335, 134, 504

Since the passage of the act of June 20, 1874, \$90,229,886 of legal-tender notes have been deposited in the Treasury by the national banks, for the purpose of reducing their circulation, and \$81,136,362 of bank-notes have been redeemed, destroyed, and retired.

From the date of the passage of the act of January 14, 1875, to that of the act of May 31, 1878, which prohibited the further cancellation of legal-tender notes, \$44,148,730 of additional circulation was issued, and legal-tender notes equal to eighty per cent. thereof, or \$35,318,984, was retired, leaving the amount authorized \$346,681,016, which is the amount of legal-tender notes now outstanding.

The amount of additional circulation issued for the year ending November 1, 1879, was \$22,933,490, of which \$7,494,170 was issued during the months of September and October. The amount issued to banks organized during the year was \$2,615,440; the amount retired was \$8,190,987; the actual increase for the year being \$14,742,503. During the year ending November 1, 1879, lawful money to the amount of

\$10,319,398 was deposited with the Treasurer to retire circulation, of which amount \$2,936,063 was deposited by banks in liquidation. The amount previously deposited under the act of June 20, 1874, was \$65,164,523, and by banks in liquidation \$14,745,965, to which is to be added a balance of \$3,813,675 remaining from deposits made by liquidating banks prior to the passage of that act. Deducting from the total, \$94,043,561, the amount of circulating notes redeemed and destroyed without reissue (\$81,136,362), there remained in the hands of the Treasurer on November 1, 1879, \$12,907,199 of lawful money for the redemption and retirement of bank circulation.

The following table exhibits by States the issue and retirement of circulation during the year ending November 1, 1879, and the total amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		
		Under act of June 20, 1874.	Of liquidating banks.	Total.
Maine	\$81,500	\$16,340	\$74,433	\$90,773
New Hampshire	6,100	42,131	0,907	53,038
Vermont	132,740	75,294	25,100	100,394
Massachusetts	4,895,850	419,377	31,275	450,652
Rhode Island	822,200	56,743	5,745	62,488
Connecticut	716,890	23,580	4,987	28,567
New York	5,503,120	1,489,814	288,518	1,778,332
New Jersey	287,000	285,170	28,547	313,717
Pennsylvania	2,327,730	378,460	114,326	492,786
Delaware	18,000			
Maryland	574,950	228,689	5,090	233,779
District of Columbia	1,600	24,965	28,020	52,985
Virginia	311,400	44,250	50,500	100,750
West Virginia	18,000	25,370	25,308	50,678
North Carolina	458,100	136,784	16,010	152,794
South Carolina	13,500	24,020		24,020
Georgia	117,920	14,038	18,731	32,769
Florida				
Alabama	9,000	860	15	875
Mississippi			140	140
Louisiana	351,480	146,490	16,483	162,975
Texas			4,560	4,560
Arkansas	9,000	19,986	185	20,171
Kentucky	967,690	110,768	46,637	157,405
Tennessee	104,700	31,745	18,081	49,820
Missouri	360,210	112,053	134,197	246,250
Ohio	1,041,340	379,893	162,192	542,085
Indiana	544,900	611,426	118,549	729,975
Illinois	647,240	266,523	206,807	473,330
Michigan	884,000	134,505	47,740	182,245
Wisconsin	421,560	53,524	57,195	110,719
Iowa	202,600	33,810	75,178	108,988
Minnesota	276,400	38,871	38,312	77,183
Kansas	109,300	5,913	67,870	73,783
Nebraska	22,500	26,329	3,840	30,169
Nevada			240	240
Oregon				
Colorado	63,000	129	16,403	16,532
Utah	89,900		6,884	6,884
Idaho				
Montana	22,500		27,540	27,540
New Mexico	27,000			
Dakota	45,000			
Washington	90,000			
California	297,000			
Surrendered to this office and retired				1,150,590
Total	22,933,490	5,258,850	1,781,547	8,190,987
Totals from June 20, 1874, to October 31, 1878	55,412,570	61,002,608	13,093,357	74,095,965
Surrendered to this office between same dates				10,218,992
Total issued and retired from June 20, 1874, to October 31, 1879	78,346,060	66,261,458	14,874,904	92,505,944

The following table exhibits the monthly issue and retirement of national-bank notes for the year ending November 1, 1879:

Months.	National-bank circulation.		Legal-tender notes.	
	Issued.	Retired.	Deposited.	Retired.
1878.				
November	\$1, 219, 720	\$189, 219	\$494, 519	\$189, 219
December	801, 830	270, 633	908, 900	270, 633
1879.				
January	1, 075, 510	287, 475	1, 387, 950	287, 475
February	2, 078, 190	424, 428	1, 065, 000	424, 428
March	2, 003, 400	919, 814	1, 407, 700	919, 814
April	2, 957, 650	478, 746	1, 034, 287	478, 746
May	1, 290, 920	893, 239	500, 142	893, 239
June	1, 428, 480	1, 147, 294	319, 850	1, 147, 294
July	955, 430	674, 991	1, 844, 650	674, 991
August	1, 628, 130	732, 819	464, 500	732, 819
September	3, 912, 120	427, 017	573, 300	427, 017
October	3, 582, 050	594, 722	318, 600	594, 722
National-bank notes surrendered to this office and retired	22, 933, 490	7, 040, 397	10, 319, 398	7, 040, 397
Total	22, 933, 490	8, 190, 987	10, 319, 398	7, 040, 397

A table will be found in the appendix which shows, to November 1, 1878, the monthly issue and retirement of national-bank notes, and the increase or decrease in their amount, under the act of January 14, 1875.

The following table shows concisely the operations of the acts of June 20, 1874, and of January 14, 1875, from the dates of their passage to November 1, 1879:

NATIONAL-BANK NOTES.

Amount outstanding June 20, 1874	\$349, 894, 182
Amount outstanding January 14, 1875	351, 861, 450
Amount retired under act of January 14, 1875	322, 555, 965
Amount outstanding at date *	335, 734, 298
Increase during the last month	2, 909, 178
Increase since January 1, 1879	13, 411, 444
Increase since November 1, 1878	14, 742, 503

LEGAL-TENDER NOTES.

Amount outstanding June 20, 1874	\$382, 000, 000
Amount outstanding January 14, 1875	382, 000, 000
Amount retired under act of January 14, 1875, to May 31, 1878	35, 318, 984
Amount outstanding on and since May 31, 1878	346, 681, 016
Amount on deposit with the Treasurer United States to redeem notes of insolvent and liquidating banks, and banks retiring circulation under act of June 20, 1874	12, 907, 199
Decrease in deposit during the last month	276, 122
Increase in deposit since January 1, 1879	2, 335, 434
Increase in deposit since November 1, 1878	3, 279, 001

The notes of the eight national gold banks located in the State of California, which have an aggregate capital of \$4,000,000, and a circulation of \$1,447,120, are not included in the above table.

* Circulation of national gold banks not included in the above, \$1,447,120.

REDEMPTION.

Section 3 of the act of June 20, 1874, provides that every national bank "shall, at all times, keep and have on deposit in the Treasury of the United States, in lawful money of the United States, a sum equal to five per centum of its circulation, to be held and used for the redemption of such circulation." Since the passage of this act the banks have, as a rule, maintained their redemption fund, and their circulating notes have been promptly redeemed at the Treasury without expense to the government.

The following table exhibits the amount of national bank notes received for redemption monthly by the Comptroller of the Currency, for the year ending November 1, 1879, and the amount received for the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by Comptroller.				Total.	Received at redemption agency.
	From national banks for reissue or surrender.	From redemption agency for reissue.	Notes of national banks in liquidation.	Under act of June 20, 1874.		
1878.						
November	\$14, 190	\$2, 395, 400	\$116, 716	\$156, 909	\$2, 683, 215	\$8, 936, 806
December	20, 200	2, 697, 400	124, 861	179, 886	3, 022, 347	8, 431, 074
1879.						
January	21, 010	3, 017, 100	131 585	340, 530	3, 510, 225	12, 169, 897
February	71, 560	2, 898, 800	159, 476	555, 792	3, 685, 628	13, 083, 822
March	78, 740	3, 004, 400	217, 988	558, 090	3, 859, 218	11, 869, 175
April	23, 100	2, 973, 000	110, 280	410, 334	3, 516, 714	10, 346, 522
May	77, 400	4, 437, 000	197, 060	889, 817	5, 601, 277	15, 660, 085
June	25, 100	4, 542, 500	354, 871	848, 740	5, 771, 211	13, 398, 800
July	82, 380	3, 047, 900	43, 780	282, 425	3, 456, 485	9, 123, 425
August	19, 200	2, 704, 000	179, 480	414, 938	3, 317, 618	6, 314, 586
September	6, 600	2, 014, 100	64, 030	409, 808	2, 494, 538	4, 508, 041
October	13, 700	1, 638, 200	81, 420	267, 386	2, 000, 706	3, 349, 766
Total	453, 180	35, 369, 800	1, 781, 547	5, 314, 635	42, 919, 182	117, 191, 999
Received from June 20, 1874, to November 1, 1878.	11, 970, 045	321, 520, 055	12, 968, 365	61, 021, 768	407, 480, 233	867, 294, 293
Grand total	12, 423, 225	356, 889, 855	14, 749, 912	66, 336, 423	450, 399, 415	984, 486, 292

During the year ending November 1, 1879, there was received at the redemption agency of the Treasury \$117,199,999 of national bank notes, of which amount \$43,966,000, or about 38 per cent., was received from the banks in New York City, and \$42,757,000, or about 37 per cent., from Boston. The amount received from Philadelphia was \$5,041,000; from Baltimore, \$402,000; Pittsburgh, \$545,000; Cincinnati, \$1,153,000; Chicago, \$1,610,000; Saint Louis, \$1,441,000; Providence, \$2,785,000. The amount of circulating notes fit for circulation, returned by the agency to the banks of issue during the year, was \$75,284,500. The total amount received by the Comptroller for destruction, from the redemption agency and from the national banks direct, was \$41,101,830. Of this amount, \$3,762,953 were issues of banks in the city of New York; \$3,745,699 of Boston; \$1,445,400 of Philadelphia; \$1,425,423 of Providence; \$743,816 of Baltimore; \$631,370 of Pittsburgh; and of each of the other principal cities, less than \$500,000.

The following table exhibits the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1879:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23, 167, 677	19, 600, 477	3, 567, 200	\$23, 167, 677	\$19, 600, 477	\$3, 567, 200
Twos	7, 747, 519	6, 701, 270	1, 046, 249	15, 495, 038	13, 402, 540	2, 092, 498
Fives	65, 578, 440	45, 996, 076	19, 582, 334	327, 892, 200	220, 980, 380	97, 911, 820
Tens	25, 904, 223	14, 930, 599	10, 973, 624	259, 042, 230	149, 305, 990	109, 736, 240
Twenties	7, 869, 951	4, 237, 343	3, 632, 608	157, 399, 020	84, 746, 860	72, 652, 160
Fifties	1, 211, 761	785, 263	426, 498	60, 588, 050	39, 263, 150	21, 324, 900
One hundreds	850, 720	581, 604	269, 116	85, 072, 000	58, 160, 400	26, 911, 600
Five hundreds	20, 570	19, 287	1, 283	10, 285, 000	9, 643, 500	641, 500
Thousands	6, 340	6, 057	283	6, 340, 000	6, 057, 000	283, 000
					*-13, 586	*+13, 586
Total	132, 357, 201	92, 857, 976	39, 490, 225	945, 281, 215	610, 146, 711	335, 134, 504

* Portions of notes lost or destroyed.

A table showing the number and denominations of the national-bank notes issued and redeemed, and the number of each denomination outstanding on November 1, for the last twelve years, will be found in the appendix.

The following table shows the amount of national-bank notes received at this office and destroyed yearly, since the establishment of the system:

Prior to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 395, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
During the year ending October 31, 1877	76, 918, 903
During the year ending October 31, 1878	57, 351, 249
During the year ending October 31, 1879	41, 101, 830
Additional amount destroyed of notes of banks in liquidation	25, 324, 699
Total	610, 165, 370

STATE AND SAVINGS BANKS.

Section 333 of the Revised Statutes requires the Comptroller to report to Congress: "a statement exhibiting under appropriate heads the resources and liabilities and condition of the banks, banking companies, and savings-banks organized under the laws of the several States and Territories, such information to be obtained from the reports made by such banks, banking companies and savings-banks to the legislatures, or officers of the different States and Territories, and where such reports cannot be obtained, the deficiency to be supplied from such other authentic sources as may be available."

The laws of the United States require returns of capital and deposit to

be made to the Commissioner of Internal Revenue, for purposes of taxation, by all State banks, savings-banks, and private bankers. The data for the following table were obtained from the Commissioner, and compiled in this Office. This table exhibits, by geographical divisions, the number of State banks and trust companies, private bankers, and savings-banks, and their average capital and deposits for the six months ending May 31, 1878:

STATE BANKS AND TRUST COMPANIES.

Geographical divisions.	Number of banks.	Capital.	Deposits.
New England States	40	\$7, 100, 852	\$14, 393, 518
Middle States	239	40, 520, 772	124, 639, 510
Southern States	251	27, 426, 169	32, 601, 456
Western States	384	24, 146, 207	58, 191, 153
Pacific States and Territories	91	27, 874, 655	27, 243, 830
United States	1, 005	127, 268, 655	257, 069, 465

PRIVATE BANKERS.

New England States	70	3, 725, 930	3, 316, 206
Middle States	853	34, 542, 494	54, 534, 763
Southern States	237	5, 638, 564	11, 891, 105
Western States	1, 351	21, 630, 462	58, 520, 816
Pacific States and Territories	123	4, 215, 951	11, 654, 663
United States	2, 634	69, 753, 401	139, 917, 553

SAVINGS-BANKS WITH CAPITAL.

New England States			
Middle States	6	508, 108	2, 439, 807
Southern States	3	856, 673	832, 046
Western States	9	261, 870	1, 427, 418
Pacific States and Territories	11	2, 592, 777	31, 374, 489
United States	29	4, 210, 428	36, 073, 760

SAVINGS-BANKS WITHOUT CAPITAL.

New England States	426		306, 461, 816
Middle States	182		350, 946, 471
Southern States	3		1, 695, 377
Western States	27		10, 363, 073
Pacific States and Territories	6		17, 595, 320
United States	644		747, 062, 057

SUMMARY.

New England States	536	10, 826, 782	384, 171, 538
Middle States	1, 280	75, 771, 374	532, 569, 551
Southern States	494	33, 921, 406	47, 019, 984
Western States	1, 771	46, 038, 539	128, 502, 460
Pacific States and Territories	231	34, 683, 383	87, 868, 302
United States	4, 312	201, 241, 484	1, 180, 122, 835

The following table exhibits by States, cities, and geographical divisions the average capital and deposits of the same banks and bankers, and taxes thereon, for the same period :

States and Territories.	No. of banks.	Capital.	Deposits.	TAX.		
				On capital.	On deposits.	Total.
Maine.....	66	\$41,209	\$22,801,402	\$65 52	\$645 16	\$710 68
New Hampshire.....	71	61,000	26,766,055	152 50	2,041 34	2,193 84
Vermont.....	22	351,200	7,890,150	819 20	3,436 90	4,256 10
Massachusetts.....	164	810,000	148,785,115	1,358 70	5,149 48	6,508 18
Boston.....	57	3,357,412	61,086,908	3,573 93	17,432 42	21,006 35
Rhode Island.....	53	3,565,961	42,614,408	7,059 33	23,961 60	31,021 02
Connecticut.....	103	2,640,000	74,227,500	4,862 83	19,758 50	24,621 33
New England States.....	536	10,826,782	384,171,538	17,892 01	72,425 49	90,317 50
New York.....	317	9,339,629	142,418,399	16,790 91	75,556 01	92,346 92
New York City.....	459	43,927,777	250,534,151	59,323 50	222,203 75	281,527 25
Albany.....	12	641,000	12,744,636	706 62	3,619 02	4,325 64
New Jersey.....	55	1,554,540	18,073,791	2,725 00	8,078 48	11,803 48
Pennsylvania.....	280	9,328,171	29,888,562	21,540 22	59,110 99	80,651 21
Philadelphia.....	59	1,952,718	43,417,806	4,075 69	60,591 74	64,667 43
Pittsburgh.....	33	4,466,965	12,644,729	9,407 67	17,249 02	26,656 69
Delaware.....	8	640,412	1,745,370	1,545 05	1,691 70	3,236 75
Maryland.....	12	570,723	630,081	718 99	1,119 07	1,838 06
Baltimore.....	38	3,871,889	23,891,161	8,051 40	11,617 84	19,669 24
Washington.....	7	377,550	2,571,645	137 50	5,730 27	5,867 77
Middle States.....	1,280	75,771,374	532,560,551	125,022 55	467,567 89	592,590 44
Virginia.....	75	3,226,654	6,769,857	7,258 98	16,098 18	23,357 16
West Virginia.....	21	1,478,045	3,797,325	3,291 90	9,489 76	12,785 66
North Carolina.....	12	442,377	833,365	1,105 95	2,083 43	3,189 38
South Carolina.....	14	720,633	806,592	1,497 83	2,016 43	3,514 26
Georgia.....	60	3,957,486	4,545,928	9,644 67	10,315 17	19,959 84
Florida.....	6	81,783	215,970	204 45	539 92	744 37
Alabama.....	24	1,060,999	1,908,807	2,586 65	4,771 92	7,358 57
Mississippi.....	29	1,226,268	1,682,166	2,375 15	4,205 25	6,580 40
Louisiana.....	3	111,450	59,575	166 12	148 93	315 05
New Orleans.....	19	3,988,198	6,316,557	8,057 57	13,602 94	21,640 51
Texas.....	103	3,620,868	5,503,345	8,215 82	13,758 32	21,974 14
Arkansas.....	14	207,903	336,328	352 60	840 82	1,193 42
Kentucky.....	68	6,454,156	6,134,643	15,010 92	15,336 37	30,347 29
Louisville.....	16	5,585,957	5,271,471	12,706 05	13,178 64	25,884 69
Tennessee.....	30	1,758,029	2,837,835	3,365 55	7,094 48	10,460 03
Southern States.....	494	33,921,406	47,019,984	75,820 21	113,484 56	189,304 77
Ohio.....	239	5,968,718	15,602,726	12,562 33	37,890 15	50,452 48
Cincinnati.....	16	1,707,174	4,591,510	2,777 02	11,478 76	14,255 78
Cleveland.....	10	962,317	12,663,392	1,430 88	15,102 54	16,542 42
Indiana.....	149	4,836,292	10,541,861	10,777 33	23,132 38	33,909 71
Illinois.....	317	4,034,349	12,304,243	8,635 23	29,216 94	37,872 17
Chicago.....	33	3,984,828	7,836,766	4,045 84	19,574 49	23,620 33
Michigan.....	146	2,327,238	5,183,535	5,511 93	12,958 57	18,470 50
Detroit.....	16	1,110,775	5,848,086	1,869 26	12,808 17	14,677 43
Wisconsin.....	92	1,405,619	3,649,814	3,152 14	9,124 45	12,276 59
Milwaukee.....	10	743,541	5,763,170	1,772 20	14,412 91	16,185 11
Iowa.....	290	5,084,219	9,291,284	11,920 27	23,055 51	34,975 78
Minnesota.....	82	1,670,319	3,526,096	4,077 73	8,237 51	12,315 24
Missouri.....	171	4,053,300	10,637,955	8,988 61	26,594 39	35,583 00
Saint Louis.....	28	6,335,969	16,543,846	12,324 13	41,359 89	53,684 02
Kansas.....	126	1,369,532	3,175,805	3,183 11	7,939 29	11,122 40
Nebraska.....	46	444,349	1,250,437	1,053 30	3,125 92	4,179 22
Western States.....	1,771	46,038,539	128,502,460	94,110 31	296,011 87	390,122 18
Oregon.....	12	1,078,739	1,353,172	2,573 01	3,254 83	5,827 84
California.....	87	10,337,967	16,707,656	25,482 40	36,277 48	61,759 88
San Francisco.....	28	21,369,142	64,312,295	40,606 20	110,794 98	151,401 27
Colorado.....	32	635,180	1,724,854	1,587 84	4,312 04	5,899 88
Nevada.....	19	368,737	1,688,318	921 83	4,220 76	5,142 59
Utah.....	10	230,000	857,933	575 00	2,144 79	2,719 79
New Mexico.....	5	5,000	86,251	12 50	215 62	228 12
Wyoming.....	4	106,411	191,290	266 03	478 22	744 25
Idaho.....	3	6,083	45,304	15 20	113 25	128 45
Dakota.....	12	103,093	200,995	254 81	502 46	757 27
Montana.....	8	154,204	284,136	385 51	710 31	1,095 82
Washington.....	4	207,000	339,991	517 50	849 96	1,367 46
Arizona.....	7	81,827	76,107	204 56	190 24	394 80
Pacific States and Territories.....	231	34,683,383	87,868,302	73,402 48	164,064 94	237,467 42
Totals.....	4,312	201,241,484	1,180,122,835	386,247 56	1,113,554 75	1,499,802 31

Similar tables for previous semi-annual periods will be found in the appendix.

From the State authorities reports of State and savings-banks and trust and loan companies have been obtained in the case of twenty-one States and the District of Columbia. Reports of State banks have been received from twenty States, of savings-banks from fourteen States, and of trust and loan companies from six States. From seventeen States no reports have been received. In the appendix may be found statements of the returns received from the various States, and a summary of the whole.

This summary, as may be seen from the number of States from which no returns have been received, and from the incompleteness of some which have been received, does not present a satisfactory exhibit of the resources and liabilities of the State and savings-banks of the United States, and it will be impossible to obtain such an exhibit until laws are enacted by the legislatures of all the States which shall require these banks to make uniform reports to the proper officers.

In the Comptroller's report for 1877 the form of a bill was presented, substantially the same as one passed by the legislature of Ohio in 1876, which, should it become a law in each of the States, would obviate the difficulty now experienced in obtaining full and accurate statistics in regard to banks doing business under State laws.

SYNOPSIS OF DECISIONS OF THE SUPREME AND CIRCUIT COURTS OF THE UNITED STATES, AND OF STATE COURTS OF LAST RESORT, UPON QUESTIONS ARISING UNDER THE NATIONAL-BANK ACT, AND UPON COGNATE POINTS OF INTEREST TO BANKS AND TO PARTIES HAVING DEALINGS WITH THEM.*

ABATEMENT.

- I. An action brought by a creditor of a national bank is abated by a decree of a district or circuit court dissolving the corporation and forfeiting its franchises. (*First National Bank of Selma vs. Colby*, 21 Wallace, p. 609.)
- II. Suit by the receiver of the *New Orleans National Banking Association* (formerly a State organization called the Bank of New Orleans) against a shareholder to enforce his personal liability. Plea in abatement that "at the date of the appointment of said receiver there was not, nor has there since been, nor is there now, any such corporation as said New Orleans National Association, because said bank of New Orleans had no power by its charter, nor authority otherwise from the State of Louisiana, to change its organization to that of a national association under the laws of the United States."

On general demurrer this plea was held bad, because no authority from the State was necessary to enable the bank to make such change. The option to do so was given by the forty-fourth section of the banking act of Congress, 13 Statutes, 112. "The power there conferred was ample, and its validity cannot be doubted." (*Casey, receiver, &c., vs. Galli*, 4 Otto, p. 673.)

This plea was also held bad upon the additional ground that "where a shareholder of a corporation is called upon to respond to a liability as such, and where a party has contracted with a corporation, and is sued on his contract, neither is permitted to deny the existence and legal validity of such corporation." (*Ibid.*)

"To hold otherwise," says Mr. Justice Swayne (p. 680), "would be contrary to the plainest principles of reason and good faith, and involve a mockery of justice. Parties must take the consequences of the positions they assume." "They are estopped to deny the reality of the state of things which they have made to appear to exist, and upon which others have been led to rely. Sound ethics require that the apparent, in its effects and consequences, should be as if it were real, and the law properly so regards it."

* Many of the decisions cited in this synopsis are to be found in "THOMPSON'S NATIONAL-BANK CASES," Albany, 1878, but it was deemed best to give the original report, thus generally indicating the tribunal by which the point was decided.

ACCOMMODATION, ACCEPTANCES, INDORSEMENTS, AND NOTES.

- I. Where bills, indorsed by a national bank for accommodation only, had been negotiated by the bank through its usual channels of communication with its correspondents as its own bills, and the proceeds thereof have been placed to the credit of the bank, which thereupon gave the same credit to the parties for whom it had thus indorsed, and received no benefit therefrom—
Held, That although an accommodation indorsement by a national bank, in such cases, was void in the hands of holders against whom notice of the character of the indorsement could be concluded, yet that the bank was liable for the same to holders, for value, without notice. (*Blair vs. First National Bank, Mansfield, Ohio. United States circuit court for Ohio, at Cleveland, November term, 1875, Emmons, J. Reported in Bankers' Magazine for March, 1878, pp. 721-5.*)
Query, whether, under the provisions of section 5202 of the Revised Statutes of the United States, any indorsement by a national bank is not *ultra vires*. (*Johnston.*)
- II. It is no defense to a suit against the acceptor of a draft which has been discounted, and upon which money has been advanced by plaintiff, that the draft was accepted for the accommodation of the drawer. (*Davis v. Randall, 115 Mass., p. 547.*)
- III. A national bank discounted a note made by the defendant for the benefit of the payee, and which the payee agreed to take care of at maturity: *Held*, that the bank could recover the note although it had, when it took the note, full notice of the circumstances under which it was given. (*Thatcher vs. West River National Bank, 19 Mich., p. 196.*)
 See, also, Title "EVIDENCE."
- IV. That the accommodation acceptance, indorsement, bill, or note of a corporation is *ultra vires*. (See *Bank of Genesee vs. Patchin Bank, 13 N. Y., p. 309, and 19 N. Y., p. 312; Bank of Auburn vs. Putnam, jr., 1 Abb. App. Decisions, p. 80; Monfords vs. Farmers' & Mech. Bank, 26 Barb., p. 558; Farmers' & Mech. Bank vs. Troy City Bank, 1 Doug. (Mich.), p. 45.*)

[NOTE.—In the United States circuit court, western district Virginia, Judge Bond has recently decided the cases of *Seligman & Co. vs. The Charlottesville National Bank*, and *Johnston Brothers & Co. against the same bank*. The first was an action of covenant upon a letter of credit for £5,000, issued under the seal of the bank, pursuant to a resolution of the board of directors, guaranteeing the drafts of Flannagan & Son to the amount of said letter. The latter was *assumpsit* upon five bills of exchange for \$5,000 each, dated April 16, 1875, each drawn by said Charlottesville Bank upon the Citizens' National Bank of Baltimore, payable to the order of Flannagan & Son, acceptance waived, maturing upon days "fixed" within five days of each other, the first, November 20, and the last, December 10 of same year. Said bills were *not* drawn against funds due or to become due from the said Citizens' to said Charlottesville Bank, but were a mere loan of the credit of the latter bank (it being without funds) to the said Flannagan & Son, and drawn to be used by the latter, as they were used, as collateral security in part for a loan of \$25,000, made by said *Johnston Brothers & Co.* to said Flannagan & Son. Said plaintiffs took said bills as such collateral security, and with full notice of all the facts aforesaid.

Held, I. That said letter of credit and said bills of exchange were only the accommodation paper of said Charlottesville National Bank, and, as such, void in the hands of the plaintiffs, holding with full notice of their character.

II. That the incidental powers conferred upon national banks are not such as are conferred upon banks generally, but only such as are necessary to carry on the specific banking business prescribed by the national-bank act. Hence, though such banks may borrow money for certain purposes, they have no power to loan their credit to customers.

These cases will be reported in the *Bankers' Magazine* for December, 1879.]

ACTIONS.

- I. A national bank may be sued in the proper State court. (*Bank of Bethel vs. Pakquoque Bank, 14 Wall., 383, p. 395.*)
- II. Such banks may sue in Federal courts. The word "by" was omitted in section 57 of act of 1864 by mistake. (*Kennedy vs. Gibson, 8 Wall., pp. 506-7.*)
 Receivers may also sue in United States courts. (*Ibid.*)
- III. When the full personal liability of shareholders is to be enforced the action *must* be at law. (*Kennedy vs. Gibson, 8 Wall., p. 505; see also, Casey &c., vs. Galli, supra.*)
- IV. But if contribution only is sought, the proceedings may be in *equity*, joining all the shareholders within the jurisdiction of the court. (*Ibid., pp. 505-6.*)
 See, also, title "SHAREHOLDERS, INDIVIDUAL LIABILITIES OF," VI, *post*.

ACTIONS—Continued.

- V. A national bank located in one State may bring an action in the circuit court of United States sitting within another State, against a citizen thereof. (*Manufacturers' National Bank vs. Baack*, 8 Blatch., 147.)
- VI. In such action it will be presumed, so far as the question of jurisdiction is concerned, that the stockholders of such bank are citizens of the State where the bank is located. (*Ibid.*) But in case of *Commercial Bank of Cleveland vs. Simmons*, decided in United States circuit court northern district of Ohio, it was held that a national bank does not sue in the Federal court by virtue of any right conferred by the judiciary act of 1789, but by virtue of the right conferred by its charter, the national-bank act, and this would seem to be the true doctrine. (See *Thomp. National Bank Cases*, 295.)
Also *First National Bank of Omaha vs. County of Douglas*, 3 Dillon, p. 298, decided by Mr. Justice Miller of the United States Supreme Court.
- VII. National banks can be sued *only* in the courts designated in the national-bank act. Therefore a State-court of New York has no jurisdiction of an action against a national bank located in Alabama. (*Cadle vs. Tracy*, 11 Blatch. p. 101.) To the contrary of this, see *Cooke vs. State National Bank*, 52 N. Y., p. 96.
See, also, Title "JURISDICTION," *post*.

ATTACHMENT OF ASSETS.

- I. When a creditor attaches the property of an insolvent national bank, he cannot hold such property against the claim of a receiver appointed after the attachment suit was commenced. Such creditor must share *pro rata* with all others. (*First National Bank of Selma vs. Colby*, 21 Wall., p. 609.)
See, also, title "JURISDICTION," II, *post*.
- II. Section 5242 Revised Statutes United States prohibits the issuing of an attachment against a national bank by any State, county, or municipal court, before final judgment. (See *Central National Bank vs. Richland National Bank*, 52 Howard, N. Y., p. 136.)

ATTORNEYS.

- I. Section 56 of currency act is directory only, and it cannot be objected by defense that a suit is brought by private attorney instead of the United States district attorney. (*Kennedy vs. Gibson*, 8 Wall., p. 504.)

BY-LAWS.

- I. A national bank cannot by its by-laws create a lien on the shares of a stockholder who is a debtor of the association. (*Bullard vs. National Bank, &c.*, 18 Wall., p. 589.)
See, also, case of *Bank vs. Lanier*, 11 Wall., p. 369, cited under "LOANS ON SHARES," *post*.
[NOTE.—In *Young vs. Vaughn*, 23 N. J. Equity R., p. 325, it was held that a national bank could by its by-laws prohibit the transfer of shares by a shareholder while indebted to the bank and that transfers in violation of such by-laws were void. As it is held by the Supreme Court of the United States that such by-laws can create no lien for indebtedness, it would seem that a regulation prohibiting such transfers can be of little practical use, even if the power exist.]

CHECKS.

- I. The holder of a check on a national bank cannot sue the bank for refusing payment, in the absence of proof that it was accepted by the bank. (*National Bank of the Republic vs. Millard*, 10 Wall., p. 152.)
- II. The relation of banker and customer is that of debtor and creditor. Receiving deposits is an important part of the business of banking, but the moment they are received they become the moneys of the bank, may be loaned as a part of its general fund, and the check of the depositor gives no lien upon them. (*Ibid.*, per Davis, J., p. 155.)
- III. Perhaps, on proof that check had been charged to the drawer, and that the bank had settled with him on that basis, the holder or payee could recover on a count for "money had and received." (*Ibid.*, pp. 155-6.)
- IV. The facts that the bank was a United States depository and the check was drawn by a United States officer to a United States creditor do not vary the rule. (*Ibid.*, pp. 155-6.)
- V. Where a bank pays a check drawn on it in favor of a party whose indorsement thereon is forged, and the same has passed through several hands, only reasonable diligence is required to be exercised in giving notice to prior holders of the forgery, after its discovery, in order to hold them liable. (*Schroeder vs. Harvey*, 75 Ill., p. 638)

CHECKS—Continued.

- VI. A clerk of plaintiffs received from their debtors checks, payable to their (plaintiffs') order, in payment of sums due. The clerk, wrongfully and without authority, indorsed the names of the plaintiffs on these checks and transferred them to other persons, appropriating the proceeds to his own use. Subsequently these checks were deposited with a bank, which in good faith collected them and paid over the proceeds to the depositors. In a suit by plaintiffs against the bank, to recover the amounts so collected by it: *Held*, that the bank was liable. (*Johnson vs. First National Bank*, 13 N. Y. Sup. C.)
- VII. Bankers are presumed to know the signatures of their customers, and pay checks purporting to be drawn by them at their peril. (*Weisser vs. Dennison*, 10 N. Y., p. 68; *National Bank of the Commonwealth vs. Grocers' National Bank*, 35 Howard, N. Y., Fr., p. 412.) This last case holds that if the bank, the drawee, pays the forged check to the holder, it cannot recover back the money so paid. The same doctrine was held in case of *First National Bank of Quincy vs. Ricker*, 71 Ill., p. 439; but qualified by holding that it applied only where the presumed negligence was all on the side of the bank, and where the holder or payee had been guilty of no fraud or act to throw the bank off its guard.
- VIII. CERTIFYING.—National banks have the power to certify checks; and this power may be exercised by the cashier without any special authorization. The directors can limit this power, but such limitation will be no defense as to parties having no notice. (*Merchants' Nat. Bank vs. State Nat. Bank*, 10 Wall., p. 604.)
- IX. A certificate of a bank that a check is good is equivalent to an acceptance, implying that the bank has the funds to pay it, and that they are set apart for that purpose. (*Ibid.*)
- X. A national bank is liable on a check certified by its cashier to the holder in good faith, although the drawer had no funds in the bank when it was certified. (*Cooke vs. State Nat. Bank*, 52 N. Y., p. 96.)
- XI. The act of Congress of March 3, 1869, making it unlawful for a national bank to certify checks unless the drawer has at the time funds on deposit to an amount equal to the amount specified in the check, does not invalidate a conditional acceptance of a check by such bank, having no funds of the drawer in its hands at the time, but engaging to pay the same when a draft left with it for collection by the drawer shall have been paid. (*National Bank vs. National Bank*, 7 West Va. St., p. 544.)

CITIZENSHIP.

- I. National banks are citizens of the State in which they are organized and located, and when sued by national banks of other States have a right to demand a removal of the suit from a State to the proper Federal court. (*Chatham National Bank vs. Merchants' National Bank*, 4 Thomp. & C. (Thompson & Cook), N. Y. Sup. C., p. 196, and 1 Hunter, N. Y., p. 702. See also title "ACTIONS" V and VI, *supra*; *Davis vs. Cook*, 9 Nevada, p. 134.)
- II. A national bank, being a citizen of the State in which it is located, may be required to give security for costs when suing in another State; and in the State of New York such security may be required, because the bank is regarded as a corporation created by a foreign State. (*National Park Bank vs. Gunst*, 1 Abbott's New Cases, 292.)

COLLECTIONS.

- I. A bank receiving paper for collection undertakes to use due diligence in making demand at maturity, and giving the proper notices of non-payment. An unreasonable delay will charge the bank with liability for the amount; and proof that the paper would not have been paid, if presented, will constitute no defense. (*Bank of Washington vs. Triplett*, 1 Peters, p. 25; *Bank of New Hanover vs. Kenner*, 76 N. C., p. 340; *Steele vs. Russell*, 5 Nebr., p. 211; *Capital State Bank vs. Lane*, 52 Miss., p. 677; *Fabens vs. Mercantile Bank*, 23 Pick., Mass., p. 320.)
- II. And if the bank receiving paper for collection, upon a sufficient consideration, transmits it to another bank to be collected, the receiving bank will be liable for the misconduct of such other bank, unless there is some agreement to the contrary. (*Montgomery County Bank vs. Albany City Bank*, 7 N. Y., p. 459; *Commercial Bank vs. Union Bank*, 11 N. Y., p. 203; *Kent vs. Dawson*, 13 Blatchf., p. 237; *First National Bank vs. First National Bank of Denver*, 4 Dill., p. 290.)
- III. A bank received a check upon itself for collection, being at the same time a large creditor of the drawer, and failed, without excuse, to notify the depositor of the non-payment of the check: *Held*, that the bank was chargeable for the negligence. (*Bank of New Hanover vs. Kenner*, *supra*.)

COLLECTIONS—Continued.

- IV. A bank holding a check for collection, and accepting the certification of the bank upon which it is drawn, in lieu of payment, assumes the risk and thereby becomes liable to the owner for the amount, with interest from date of certification. (*Essex County National Bank vs. Bank of Montreal*, 7 Bissell, p. 193.)
- V. The *Corn Exchange National Bank of Chicago* sent defendant, the *Dawson Bank* at Wilmington, N. C., a draft drawn upon one *Wiswall*, living at Washington, N. C., for collection. Defendant by letter acknowledged the receipt of the draft, stating that it had been credited to the *Corn Exchange Bank*, and entered for collection. Thereupon defendant sent draft to *Burbank & Gallagher*, bankers at Washington, N. C., for collection. The latter house collected the draft, but failed and passed into bankruptcy before remitting. In a suit brought by the assignee of the *Corn Exchange National Bank* against the *Dawson Bank* to recover the proceeds of the draft: *Held, per Wallace, J.*, that the latter bank was liable for the amount. (*Kent, assignee, &c., vs. The Dawson Bank*, 13 Blatchf., p. 237.)
- [NOTE.—The court concedes that the authorities are conflicting upon the point involved in this case. In *New York, Ohio*, and in *England*, the decisions sustain the conclusion of Judge Wallace, while in *Connecticut, Massachusetts, Illinois, and Pennsylvania* precisely the contrary rule prevails. The point was made in this case that the law of Illinois should control the rights of parties, but it was held otherwise.]
- VI. In an action by G against a bank it appeared that a note was made to G's order, indorsed by him, and sent through the house of B, a banker, for collection, and by B indorsed to the defendant bank, "for collection and credit": *Held*, that B, by the indorsement, did not become the owner of the note, and had no right to pledge it, or direct its proceeds to be credited to him in payment of his indebtedness to the defendant bank. (*First National Bank vs. Gregg*, 79 Pa. St., p. 384.)
- VII. In such case, if the defendant bank had made advances, or given new credit to B on the faith of the note, it would have been entitled to retain the amount out of the proceeds. (*Ibid.*)
- VIII. A bank holding a customer's demand note has a lien upon the proceeds of drafts delivered to it for collection, after the giving of the note, though collected after the filing of a petition in bankruptcy, and can apply such proceeds upon the notes. (*Re Farnsworth*, 5 Biss., p. 223.)
- IX. A collection agent who receives from his principal a bill of lading of merchandise, deliverable to order, and attached to it a time draft, may, in the absence of special instructions, deliver the bill of lading to the drawee of the draft, upon the latter's acceptance of the draft. It is not the duty of the agent to hold the bill after such acceptance. (*National Bank of Commerce vs. Merchants' National Bank*, 1 Otto, p. 92.)
- X. *Woolen & Co.*, bankers at Indianapolis, sent to defendant, a bank at Buffalo, a draft on one Bugbee; also bills of lading for sundry car-loads of lumber. The remittance was by letter, which merely stated that the draft and bills were sent to defendant for collection and remittance of proceeds to plaintiffs, *Woolen & Co.* The draft was drawn by, and to the order of, *Coder & Co.*, indorsed by them, by Mayhew, and the plaintiffs. By the terms of draft the drawer, indorsers, and acceptor waived presentment for payment and notice of protest and non-payment. It was payable fifteen days after its date, and it was admitted that by ordinary course of *transit* the lumber would reach its destination eight days prior to the maturity of the draft. There had been no business transactions between plaintiffs and defendants, save one collection similar to this. Defendants presented the draft to Bugbee for acceptance, and, upon such acceptance, delivered to him the bills of lading. Bugbee failed before the draft matured, and plaintiffs sued defendants for delivering the bills of lading to Bugbee before payment of the draft. It was conceded that the draft was drawn for the price or value of the lumber: *Held, per Wallace, J.*, that, the draft being on time, it must be presumed that it was the intent of parties that Bugbee should realize from sale of the lumber the funds to meet the draft at maturity. Therefore, upon his acceptance of the draft, he was entitled to the bills of lading, and defendants were not liable for thus delivering them, but if the draft had not been upon time, a different rule might have prevailed. (*Woolen & Webb vs. N. Y. and Erie Bank*, 12 Blatchf., p. 359.)

COMPROMISES.

- I. In adjusting and compromising contested claims against it, growing out of a legitimate banking transaction, a national bank may pay a larger sum than would have been exacted in satisfaction of them, so as to thereby obtain a transfer of stocks of railroad and other corporations, in the honest belief that, by turning them into money under more favorable circumstances than then existed, a loss which it would otherwise suffer from the transaction might be averted or diminished. (*First National Bank vs. National Exchange Bank*, 2 Otto, p. 122.)
- II. So, also, it may accept stocks in satisfaction of a doubtful debt, with a view to their subsequent conversion into money, in order to make good or reduce an anticipated loss. (*Ibid.*)
See, also, Title "ESTATE, REAL," I, *post*.

COMPTROLLER.

- I. The Comptroller appoints the receiver, and can therefore remove him. (*Kennedy vs. Gibson*, 8 Wall., p. 498.)
- II. The Comptroller's certificate, reciting the existence of the facts of which he is required to be satisfied, to justify the appointment of a receiver, under section 50 of the national bank act, is sufficient evidence of the validity of such appointment, in an action brought by such receiver. (*Platt vs. Bebee*, 57 N. Y., p. 339.)
- III. The Comptroller must authorize any increase of the capital stock of a national bank; and such increase must be certified by him as prescribed by section 13 of the act of Congress providing for the organization of national banks. (R. S., sec. 5142. *Charleston vs. People's National Bank*, 5 S. C., p. 103.)
- IV. The Comptroller cannot subject the United States Government to the jurisdiction of a court, though he appears and answers to the suit. (*Case vs. Terrill*, 11 Wall., p. 199.)
See, also, Title "SHAREHOLDERS, INDIVIDUAL LIABILITY OF," *post*.

CONVERSION.

- I. The conversion of a State into a national bank works no dissolution, only a change of the original corporation; nor does the latter thereby escape any of its liabilities. (*Maynard vs. Bank*, 1 Brewster, Pa., p. 483; *Kelsey vs. National Bank of Crawford*, 69 Pa. St., p. 426; *Coffey vs. National Bank of Missouri*, 46 Mo., p. 140.)

CURRENCY ACT.

- I. The purpose of the currency act was, in part, to provide a currency for the whole country, and, in part, to create a market for the government loans. (*Per Strong, J.*, in *Tiffany vs. Missouri*, 18 Wall., p. 413.)
- II. National banks organized under the act of Congress of June 3, 1864, are the instruments designed to be used to aid the government in the administration of an important branch of the public service; and Congress, which is the sole judge of the necessity for their creation, having brought them into existence, the States can exercise no control over them, nor in any wise affect their operation, except so far as Congress may see proper to permit. (*Per Swayne, J.*, in *Farmers and Mechanics' National Bank vs. Dearing*, 1st Otto, p. 29.)
- III. The constitutionality of the act of June 3, 1864, is unquestioned. It rests on the same principle as the act creating the second Bank of the United States. The reasoning of Secretary Hamilton, and of this court in *McCulloch vs. Maryland*, 4 Wheat., p. 316, and in *Osborne vs. Bank U. S.*, 7 Wheat., p. 708, therefore applies.
- IV. The power to create carries with it the power to preserve. The latter is a corollary of the former. (*Ibid.*, *per Swayne, J.*, pp. 33-34.)

DEBTORS OF NATIONAL BANKS.

- I. Debtors of an insolvent national bank, when sued by the receiver, cannot object that pleadings do not show a compliance with all the steps prescribed by statutes as preliminary to the appointment of such receiver. (*Cadle, Receiver, &c.*, vs. *Baker & Co.*, 20 Wall., p. 650.)
- II. Such ordinary debtors may be sued by receiver without previous order of the Comptroller. (*Bank vs. Kennedy*, 17 Wall., p. 19.)

DEPOSITS, GENERAL.

- I. The relation between a bank and its depositors is that of debtor and creditor only, and is not fiduciary. Thus, a note deposited for collection, if passed to the credit of the depositor in his general account, then overdrawn, becomes the property of the bank, which becomes indebted to him for the proceeds. Upon the bankruptcy of the bank, the proceeds are assets available to the general creditors. And the fact that the account was made good by other deposits before collection of the note makes no difference. (*In re Bank of Madison*, 5 Bissell, p. 515.)

DEPOSITS, GENERAL—Continued.

- II. A deposit is general, unless the depositor makes it special, or deposits it expressly in some particular capacity. And in case of a general deposit of money with a banker, a previous demand by the depositor, or some other person by his order, is indispensable to the maintenance of an action for the deposit, unless circumstances are shown which amount to a legal excuse. (*Brahm vs. Adkins*, 77 Ill., p. 263.)
- III. A national bank having become insolvent, a depositor therein assigned his deposit to a debtor of the bank: Held, that the latter could not offset such deposit against his debt, in an action thereon. (*Venango Nat. Bank vs. Taylor*, 56 Pa. St., p. 14.)
- IV. A depositor was also indebted to the bank on bond and mortgage. Held that he could offset his deposit against said indebtedness, the bank being in the hands of a receiver. (*Matter of New Amsterdam Sav. Bank vs. Tartler*, 54 How. (N. Y. Pr.), p. 385.)
- V. The claims of depositors in a suspended national bank are, when proved to the satisfaction of the Comptroller of the Currency, on the same footing as if they were reduced to judgments, and from date of such proof bear interest. (*Nat. Bank of the Commonwealth vs. Mich. Nat. Bank*, 94 U. S. (4 Otto), p. 437.)

DEPOSITS, CERTIFICATES OF.

- I. A certificate of deposit was issued by a bank for a certain sum, subject to the order of the depositor at a certain date, payable on the return of the certificate:
Held, in an action on said certificate against the bank, brought by an assignee, that there could be no recovery without proof of an actual demand and refusal of payment. (*Brown vs. McElroy*, 52 Ind., p. 404.)
- II. In a suit against the bank, upon a stolen certificate of deposit given by the defendant to the plaintiff, reciting that he had deposited in the bank a certain number of dollars, payable to his order in current funds, on the return of the certificate properly indorsed:
Held, first, that the instrument should be regarded as the promissory note of the bank, assignable under the statute (of Indiana), but that it was not negotiable as an inland bill of exchange, being made payable, not in money, but "in current funds"; second, that the payee could recover on said stolen certificate without giving a bond against a subsequent claim thereunder by another person. (*National State Bank vs. Ringel*, 51 Ind., p. 393.)
- III. Where a bank issues a certificate of deposit, payable on its return properly indorsed, it is liable thereon to a bona-fide holder, to whom it was transferred seven years after it was issued, notwithstanding the payment thereof to the original holder. Such certificate is not dishonored until presented. (*National Bank Fort Edward vs. Washington Co. National Bank*, 5 Hun., N. Y. Sup. Court, p. 605.)
- IV. Under a statute prohibiting the circulation of bills or notes not payable on demand, banks have no power to issue time certificates of deposit; and such certificates, if issued, are void. They are equivalent to post notes. (*Bank of Peru vs. Farnsworth*, 18 Ill., p. 563; *Bank of Orleans vs. Merrill*, 2d Hill (N. Y.), p. 295; *Leviatt vs. Palmer*, 3 N. Y. (Comst.), p. 19.)

DEPOSITS, SPECIAL.

- I. The taking of special deposits to keep, merely for the accommodation of the depositor, is not within the authorized business of national banks; and the cashiers of such banks have no power to bind them on any express contract accompanying, or any implied contract arising out of, such taking. (*Wiley vs. First National Bank*, 47 Vt., p. 546.)
- II. If a banking association, under the national-currency act, has power to assume the duties and obligations of a naked bailee of property, either gratuitously or for hire (as to which point the court does not decide, though apparently inclined to deny such power), it is clearly outside its ordinary business; and it is not within the scope of the general powers or general authority of its executive or ministerial offices to bind such corporation by a contract for such bailment. Therefore, in the absence of proof of special authority for that purpose, delegated by the board of directors, or evidence that such powers have been exercised by their knowledge and sanction, or that such has been the habit and custom of the bank, it is not responsible for property thus received by its cashier. (*First National Bank Lyons vs. Ocean National Bank*, 60 N. Y., p. 278.)
- III. A circular issued by such corporation, inviting the correspondence of other banks, and offering to buy and sell securities for them, is no evidence of a consent, on its part, to become a general bailee and depository of such securities for its correspondents. (*Ibid.*)

DEPOSITS, SPECIAL—Continued.

- IV. The corporations formed under the national-currency act are banks of deposit, as well as circulation. They are authorized to issue their own notes, and receive from others their money and circulate it. Money so received is termed a deposit, although it has none of the qualifications of a bailment, thus named. There is no trust or promise to redeliver the same money. By the deposit the money becomes the property of the bank, and only the relation of debtor and creditor is created. (*Ibid.*, per *Allen, J.*, p. 288.)

[NOTE 1.—In the last-cited case the cashier of the Ocean National Bank had, at sundry times, received United States bonds belonging to the Lyons bank. Some of these bonds had been purchased by said cashier and the assistant cashier for the Lyons bank. Two or three times, by the order of the latter bank, the coupons of these bonds had been cut off by said cashier and proceeds credited to the Lyons bank. But there was no proof that these transactions were done, or that said bonds were kept in the vault of said Ocean Bank, with the knowledge of the directors. While said bonds were thus kept, burglars broke in and stole them. The court held, and the opinion was unanimous, that there was no difference under the currency act between such a deposit of United States bonds and a deposit of other valuable property, such as plate, diamonds, or jewelry, for safe-keeping, gratuitously. It was a naked bailment of deposit, without reward, and such an act of the cashier as did not bind the bank.]

For definition of the bailment called "deposit," and the liabilities of such a bailee, see *Story on Bailments*, section 4, and sections 61 to 135.

As to special deposits of money with a bank, see *Story on Bailments*, section 88; also *Smith vs. First National Bank*, 99 *Mass.*, p. 605. In this last case there had been a special deposit of gold coin, to be returned when called for. The cashier embezzled the funds: *Held*, that the bank was not liable, as there was no gross negligence on the part of the corporation.

[NOTE 2.—The cases of *Wiley vs. First National Bank* and *First National Bank of Lyons vs. Ocean National Bank*, as above cited, are referred to with decided approval in *Weckler vs. First National Bank of Hagerstown*, 42 *Md.*, p. 581. It is proper to state, however, that the cases of *Scott vs. National Bank of Chester Valley*, 72 *Pa. St.*, p. 471; *First National Bank of Carlisle vs. Graham*, 79 *Pa. St.*, p. 106, and *Chattahoochee National Bank vs. Schley*, 58 *Ga.*, p. 369, hold directly the contrary doctrine, although in the last-named case the point was not really in dispute. The rulings in New York and Vermont would seem, to the writer, sound; but the custom of receiving special deposits for safe-keeping, and without reward, has been so general with banks that it may control, in giving construction to the national-bank act.]

DIRECTORS OF NATIONAL BANKS.

- I. Directors of a national bank may remove the president, both under the law of Congress and the articles of association, where the latter so provide. The power exists if the bank has adopted no by-laws. (*Taylor vs. Hutton*, 43 *Barb.*, N. Y. *Sup. Court*, p. 195; *S. C.*, 18 *Abb. Pr. R.*, p. 16.)
- II. In all cases where an act is to be done by a corporate body, a majority of the whole number of directors is necessary to constitute a valid meeting; but at a meeting when a quorum is present, the majority of those present may act. A by-law adopted when less than a majority are present is void. (*Lockwood vs. American National Bank*, 9 *Rhode Island*, p. 308. See Title "OFFICERS," post.)

EMBEZZLEMENT.

- I. When the president of a national bank, having charge of its funds, converts them to his own use, he embezzles and abstracts them within section 55 (R. S., sec. 5209) of the national-bank act, unless he shows authority for thus using them. (*In the matter of Van Campen*, 2 *Benedict*, p. 419, per *Blatchford, J.*)
- II. Although false entries in regard to such embezzlement are made on the books of such bank by the clerk, but by the order of the president, the latter is chargeable as principal; and the intent to defraud the bank is to be inferred from the fact of such embezzlement. (*Ibid.*)
- III. The cashier of a national bank was indicted under said section 55 for embezzling and willfully misapplying the moneys of the bank with intent to defraud, &c. On trial it was proved that defendant took the moneys of the bank and used them in stock speculations, carried on in his own name, by depositing the same with a stock broker as "margins" for stocks bought on his own account. *Held*, that the intent to injure or defraud was conclusively presumed upon proof of the act charged; and, therefore, evidence was not admissible to prove that the cashier used the funds with the knowledge and consent of

EMBEZZLEMENT—Continued.

the president, and some of the directors of the bank, and on account of and for the benefit of the bank. (*United States vs. Taintor*, 11 *Blatchf.*, p. 374.)

[NOTE.—This last case was decided in the United States circuit court, southern district of New York, Woodruff, Blatchford, and Benedict, J. J., all concurring in the decision.]

- IV. A State court has no jurisdiction of the crime of embezzlement by an officer of a national bank situated within the State. (*Commonwealth vs. Felton*, 101 *Mass.*, p. 204; *State vs. Tuller*, 34 *Conn.*, p. 80.) But in this latter case it was also held that while a teller of such bank could not be punished for embezzling the funds of the bank, he could be convicted, under the statute of the State, for purloining property deposited with such bank for safe-keeping; and in *Commonwealth vs. Barry*, 116 *Mass.*, p. 1, it was decided that though an officer of a national bank, who has stolen its property, may be subject to punishment for embezzlement under the national law, he may also be punished for the same act, as a larceny, under the statute of the State.

ESTATE, REAL.

- I. The want of power of a bank, or of its trustee (receiver) in insolvency, to purchase and hold real estate, does not render void an arrangement whereby land subject to a lien in favor of the bank, and to other liens, is discharged of those other liens by funds from the assets of the bank, the land being then sold, and the entire proceeds of such sale realized to the bank assets, provided the title does not pass through the bank or its trustee. (*Zantingers vs. Gunton*, 19 *Wall.*, p. 32.)

See, also, Title "LOANS ON REAL ESTATE," *post*.)

ESTOPPEL.

- I. A shareholder in a national bank, who has participated in its transactions as such, and received dividends, is estopped from denying the legality of its incorporation. The same rule applies to one accustomed to deal with a national bank as such, as by giving his promissory note to such bank. (*Wheelock vs. Kost*, 77 *Ill.*, p. 296; *National Bank vs. Phoenix Warehousing Company*, 6 *Hun.* (N. Y.), p. 71; *Casey vs. Galli*, 94 *U. S.*, p. 673, and numerous cases therein cited.)

EVIDENCE.

- I. Even if it is within the authority of the president of a national bank to bind the bank by an agreement with the acceptor of a draft, which is discounted by the bank, not to enforce the draft against him, yet oral evidence of such an agreement is not competent in defense of a suit by the bank against the acceptor. (*Davis vs. Randall*, 115 *Mass.*, p. 547.)
- II. The certificate of the Comptroller of the organization of a national bank is conclusive evidence as to the completeness of such organization, in a suit against one of its shareholders. (*Casey vs. Galli*, *ante*; *Thatcher vs. West River National Bank*, 19 *Mich.*, p. 196.)
- III. In ordering an assessment for the payment of the debts of an insolvent bank, the stock certificates and stock ledger of the bank must be taken by the Comptroller of the Currency, in the absence of fraud or mistake, as showing who the stockholders were at the time of the failure. (*Davis vs. Essex Baptist Society*, 44 *Conn.*, p. 582.)

INTEREST.

- I. Under section 30, act of 1864, a national bank in any State may take as high rate of interest as by the laws of such State a natural person may stipulate for, although State banks of issue are restricted to a less rate. (*Tiffany vs. National Bank of Missouri*, 18 *Wall.*, p. 409.)
- [NOTE.—In Missouri, natural persons may take ten per cent., but State banks are restricted to eight per cent. In this case the national bank had taken nine per cent.: *Held*, legal.]
- II. *Held*, also, that as the action was virtually brought to recover the penalty for usury, the statute (section 30) must receive a strict construction. (*Ibid.*, p. 409.)
- III. In a suit by a national bank upon a bill of exchange discounted by it, the acceptor cannot set up by way of counter-claim, or set-off, that the bank in discounting a series of bills of said acceptor, the proceeds of which it used to pay other bills, knowingly took, and was paid, a greater rate of interest than that allowed by law. (*Barnett vs. National Bank*, 98 *U. S.*, 8, *Oslo*, p. 555.)

INTEREST—Continued.

- IV. The act of June 3, 1864 (R. S., sec. 5198), having prescribed that, as a penalty for such taking, the person paying such unlawful interest, or his legal representative, may in an action of debt against the bank recover back twice the amount so paid, he can resort to no other mode or form of procedure. (*Ibid.*, *Brown vs. Second National Bank of Erie*, 72 Pa. St., p. 209.)

[NOTE.—The above case in 98 U. S. overrules several State decisions on the same point.]

See also Title "USURY," post.

INTEREST ON CLAIMS OF CREDITORS.

- I. Where a national bank is put in charge of a receiver, under section 50 of the original currency act (R. S., sec. 5234), and a sufficient sum is realized from its assets to pay all claims against it and leave a surplus, the Comptroller ought to allow interest on the claims during the period of administration before appropriating the surplus to the stockholders of the bank. An action of assumpsit by the holder of such a claim will not lie against the Comptroller, nor against the receiver, but will lie against the bank. (*Chemical National Bank vs. Bailey*, 12 Blatchf., p. 480.)
- II. In such action interest is recoverable on all demands originating in contract conditioned for the payment of interest, and on all demands for money due and unpaid, by way of damages for non-payment after such demands became due. And interest is recoverable on a balance due a depositor in such bank, although he has made no formal demand of payment. (*Ibid.*) But, as to this last point, see the ruling of the Supreme Court.
- III. In the case of *National Bank of the Commonwealth vs Mechanics' National Bank*, 4 Otto, p. 437, the Supreme Court United States decided that a depositor in a national bank, when it suspends payment and a receiver is appointed, is entitled from the date of his demand to interest upon the deposit; that the claims of depositors in such bank at date of suspension for the amount of their deposits are, when proved to the satisfaction of the Comptroller of the Currency, placed upon the same footing as if reduced to judgments; that is to say, they draw interest from the time of such proof and allowance. It was also decided that, such interest being a liquidated sum at the time of the payment of the deposit, an action lies to recover it, and interest thereon.
- IV. When the Comptroller assesses shareholders to pay the debts of an insolvent national bank, such assessment bears interest from the date of the Comptroller's order. (*Casey vs. Galli*, ante.)

JUDGMENTS.

- I. A judgment against a national bank in the hands of a receiver, upon a claim, only establishes the validity of such claim; the plaintiff can have no execution on such judgment, but must await *pro rata* distribution. (*Bank of Bethel vs. Pahquoque Bank*, 14 Wall., p. 383. *Clifford, J.*, p. 402.)

JURISDICTION.

- I. A United States district court has jurisdiction to authorize a receiver of an insolvent national bank to compromise a debt. (*Matter of Platt*, 1 Ben., p. 534.)
- II. A resident (citizen) of Kentucky was a creditor of a national bank located in Alabama, and commenced a suit on his claim against said bank in the supreme court of the State of New York, at the same time attaching certain moneys belonging to said bank, in the hands of the National Park Bank, in New York. Subsequently the receiver of the Alabama bank (which had failed) was, on his own motion, made party defendant to the action pending in the New York supreme court, and pleaded "want of jurisdiction," and other defenses. The supreme court overruled his plea to the jurisdiction, rendered judgment against the receiver on the merits, and ordered satisfaction to be made from the moneys attached. Thereupon the receiver filed his bill in chancery in the *United States circuit court* for the proper circuit, praying an injunction to restrain the collection of the judgment rendered by said supreme court, and that the moneys attached be paid to him as receiver.
Held, that, by the provisions of the currency act, the State court was deprived of jurisdiction of the attachment proceedings; that the receiver was not estopped by the proceedings in said State court from asserting his rights in said circuit court, and that he was entitled to the relief prayed for in his bill. (*Cadle, receiver, &c.*, vs. *Tracy*, 11 Blatchf., p. 101.)

See also Title "RECEIVERS," VII, post.

- III. State courts have no jurisdiction of actions to recover penalties imposed by the national-bank act. (*Newell vs. National Bank of Somerset*, 12 Bush., Ky., p. 57. (See also Title "EMBEZZLEMENT," IV, ante.)

JURISDICTION—Continued.

- IV. The United States circuit court has no jurisdiction of a suit by a private person to restrain or interfere with the Treasurer of the United States or the Comptroller of the Currency in the discharge of their duties in respect to bonds deposited to secure the redemption of circulating notes of a national bank. (*Van Antwerp vs. Hulburd*, 7 *Blatchf.*, p. 426.)
 - V. An action will not lie against the Comptroller nor the receiver, upon a claim against an insolvent national bank, but will lie against such bank. (*Chemical National Bank vs. Bailey*, *ante*. See also *Bank of Bethel vs. Pahquioque Bank*, *ante*.)
 - VI. A national bank cannot be sued in the United States district courts outside of the district where it is located. (*Main vs. Second Nat. Bank of Chicago*, 6 *Bis-sell*, p. 26.)
- Nor can such action be brought against a national bank in a State court, save in the county or city where it is located. (*Crocker vs. Marine National*, 101 *Mass.*, p. 240.)

See also Title "ACTION," VII, *ante*; also "EMBEZZLEMENT," IV, *ante*.)

LOANS IN EXCESS.

- I. A loan by a national bank in excess of the restriction of section 29 of the act of 1864 (Revised Statutes, section 5200), which provides that the total liabilities of any person (borrower) shall not exceed ten per centum of the capital stock, &c., is not void on that account. The loan may be enforced, though the bank may be liable to proceedings for forfeiture of its privileges, &c., for making it. (*Stewart vs. National Union Bank of Maryland*, 2 *Abb.*, *United States*, p. 424. See also *O'Hare vs. Second National Bank*, 77 *Pa. St.*, p. 96.)

In *Samuel M. Shoemaker vs. The National Mechanics' Bank*, and *The Same vs. The National Union Bank*, application for injunction, &c., United States circuit court, Baltimore, Md., Judge Giles held * * * "As to the first charge in this bill against the defendant, in reference to the amount loaned to Bayne & Co., in violation of the twenty-ninth section of the act of June 3, 1864, I would only say that the loan made under such circumstances is not void; it can be enforced as any other loan made by the bank." *Vide* 31 *Md.*, p. 396.

The validity of a loan in excess of the above-named statutory restriction was established and set at rest by the decision of the Supreme Court United States, in the case of *Gold Mining Company vs. Rocky Mountain National Bank*, 96 *U. S.*, (6 *Otto*), p. 640.

LOANS ON REAL ESTATE.

- A executed a note to B, and, to secure payment thereof, also executed a deed of trust on lands, which was in effect a mortgage, with a power of sale thereto annexed. A national bank, on the security of the note and deed, loaned money to B, who thereupon assigned them to the bank. The note not being paid at maturity, the trustee was proceeding to sell the lands pursuant to the power, when A filed a bill in chancery to enjoin the sale upon the ground that by sections 5136-37, R. S., the deed did not inure as a security for a loan made by the bank at the time of the assignment of said note and deed. *Held*, that the bank was entitled to enforce collection of the note by a sale of the lands pursuant to the power in the deed of trust. *Union National Bank of St. Louis vs. Matthews*, 98 *U. S.* (8 *Otto*), p. 621.

Mr. Justice Miller dissented, holding the note valid, but that the deed was inoperative as security to the bank.

LOANS ON SHARES.

- I. National banks are governed by the act of 1864, which repealed the act of 1863, and cannot, therefore, make loans on the security of their own shares, unless to secure a pre-existing debt, contracted in good faith (*Bank, &c. vs. Lanier*, 11 *Wall.*, p. 369.)
 - II. The placing of funds by one bank on permanent deposit with another bank is a loan within the spirit of section 35 of act of 1864. (*Ibid.*, p. 369.)
 - III. Loans by such banks to their shareholders do not create a lien on the shares of such borrowers. (*Ibid.*, p. 369.)
- See also *Bullard vs. Bank*, 18 *Wall.*, p. 580; and "BY-LAWS," *supra*.
- IV. But a national bank has the right to make loans on negotiable notes secured by the stock of another corporation, of marketable values. (*Shoemaker vs. National Mechanics' Bank*, 1 *Hugh.*, p. 101.) The same doctrine was also held in case of *Germania National Bank et al. vs. F. F. Case, receiver, &c.*, decided by the Supreme Court U. S. at its last term. It will be reported in 99 *U. S.*, (C. C.)

LOCATION.

- I. Under sections 6, 8, 10, 15, 18, and 44 of the original currency act (13 Stat. at Large, 101), respecting the location of banking associations, a national bank is to be regarded as located at the place specified in its organization certificate. If such place is in a State, the association is located in that State. (*Manufacturers' National Bank vs. Baack*, 8 Blatchf., p. 137.)

OFFICERS.

- I. **CASHIER.** The cashier is the general executive officer of a bank, having charge of its funds, notes, bills, and other choses in action. Either directly or through his subordinates he receives all moneys and notes of the bank, delivers up discounted paper when paid, draws checks to withdraw funds of the bank when deposited, and generally, as such executive officer, transacts most of the bank business. (*United States vs. City Bank of Columbus*, 21 How., p. 356, and numerous later decisions.)
- II. But the cashier can make no declaration binding the bank not within the scope of his general powers. (*Bank of Metropolis vs. Jones*, 8 Pet., p. 12; *S. P.*, 3 Watts & S., Pa., p. 317; 3 Gill, Md., p. 96.)
- III. A cashier, who has made sale of corporate property, and holds a balance in his hands, is the agent of the board of directors, and not of the respective stockholders, and cannot be charged by an individual stockholder as holding such balance for his benefit. (*Brown vs. Adams*, 5 Biss., p. 181.)
- IV. A cashier, without special authority, cannot bind his bank by an official indorsement of his individual note, and the onus is on the payee to show such authority. (*West Saint Louis Savings Bank vs. Shawnee Co. Bank*, 3 Dill, p. 403.)
- V. Although the cashier of a bank may, in the ordinary course of business, without the action of the directors, dispose of the negotiable securities of the bank, he has not the power to pledge its assets for the payment of an antecedent debt. (*State of Tennessee vs. Davis*, 50 How. (N. Y.), p. 447.)
- VI. **DIRECTORS.** It is the duty of directors of a bank to use ordinary diligence in acquiring knowledge of its business. They cannot be heard, when sued, to say that they were not apprised of facts the existence of which is shown by the books, accounts, and correspondence of the bank. They should control the subordinate officers of the bank in all important transactions. Therefore, under the circumstances proved in this particular case, they were held liable for the abstraction and sale of special deposits by the latter. (*United Society, &c., vs. Underwood*, 9 Bush, Ky., p. 609; *German Bank vs. Wulfekuhler*, 19 Kansas, p. 60.)
- VII. The cashier of a national bank, who had executed no bond, embezzled its funds, discovery whereof might have been effected by use of slight diligence on the part of the directory. They, however, published, according to law, a statement of the condition of the bank, which showed that its affairs were being prudently and honestly administered, and from which the public had a right to believe that he was trustworthy. Afterward, persons who had seen this report became sureties on the official bond of the cashier, and for his subsequent embezzlements were sought to be held liable thereon: *Held*, That such sureties, being misled by the statement, were released. They had a right to believe that the directors, before publishing it, investigated the condition of the bank. (*Graves vs. Lebanon National Bank*, 10 Bush, Ky., p. 23.)
- VIII. **PRESIDENT.** A guaranty against loss for signing as sureties, given by a bank president without authority from the directors, to those whom he had solicited thus to sign a note, given to the bank to retire a prior note held by it against their principal, is held to be the individual contract of the president, and not binding upon the bank. (*First National Bank vs. Bennett*, 33 Mich., p. 520.)
- IX. A president of a bank, who, with the cashier, had the general charge of its business, permitted and directed the drawing of moneys from the bank by one irresponsible, without security, and for a business in which the president was interested with the party drawing the funds. He requested the cashier not to say anything of it to the directors: *Held*, That the president was personally responsible for the moneys thus drawn. (*First National Bank of Sturgis vs. Reed*, 36 Mich., p. 263.) [*Quære*: Would not an indictment for embezzlement lie under the national-bank act?]
- X. The president of a bank, as such, has no authority to release the claims of the bank against any one. Such authority must come from the directors, by vote or implication. (*Olney vs. Chadsey*, 7 R. I., p. 224.)

POST-NOTES.

- I. Certificates of deposit, payable at a fixed future day, held to be equivalent to post notes, and therefore void, as prohibited by a State law. (See *ante* Title, "DEPOSITS, CERTIFICATES OF," IV, and cases there cited.)

RECEIVERS.

- I. The receiver of a national bank is the instrument of the Comptroller, and may be removed by him. (*Kennedy vs. Gibson*, 8 Wall., p. 505.)
- II. Such receiver is the statutory assignee of the assets of the bank, and may sue to collect the same in his own name, or in the name of the bank *for his use*. (*Ibid.*, p. 506.)
- III. In such suit it is not necessary to make the bank or creditors parties. (*Ibid.*, p. 506.)
- IV. The receiver of a national bank represents such bank and its creditors, *but he in no sense represents the United States Government*, and cannot subject the government to the jurisdiction of any court. (*Case vs. Terrill*, 11 Wall., p. 199.)
- V. The decision of a receiver, rejecting a claim against his bank, is not final. Claimant may still sue. (*Bank of Bethel vs. Pahquioque Bank*, 14 Wall., p. 383.)
- VI. The clause of section 50, act of 1864, which prescribes that the receiver shall be "*under the direction of the Comptroller*," means only that he shall be *subject* to his direction, not that he shall not act without orders. He may and must collect the assets. That is what he is appointed for. (*Bradley, J., in Bank vs. Kennedy*, 17 Wall., pp. 22-3.)
- VII. Receivers of national banks are officers of the United States, within the meaning of the act of Congress of March 3, 1815, giving United States courts jurisdiction of actions by United States officers, and may sue in such courts. (*Platt, receiver, &c., vs. Beach*, 2 Ben., p. 303.)
[NOTE.—The judge places stress upon the provision of section 31 of the act of 1864, which requires (in that particular instance) that the Secretary of the Treasury shall concur in the appointment of the receiver.]
- VIII. Receiver not liable to be sued on a claim against the bank. (See Title, "JURISDICTION," V, *ante*.)

SET-OFF.

- I. In an action brought to enforce the individual liability of a shareholder of an insolvent bank, such shareholder cannot set off against such liability the amount due to him as a creditor of the bank. (*Garrison vs. Howe*, 17 N. Y., p. 458; *In re Empire City Bank*, 18 N. Y., p. 199.)
[NOTE.—Though these cases were decided by a State tribunal (New York court of appeals), and the rulings were based upon provisions of a State constitution and a State statute, yet the principle they enunciate is recognized and fully affirmed in *Sawyer vs. Hoag*, 17 Wall., p. 610, and *Seammon vs. Kimball*, 2 Otto, p. 362; *vide also*, *Venango National Bank vs. Taylor*, 56 Pa. St., p. 14.]
- II. As to when a depositor may set off his deposit against a debt due by him to an insolvent national bank, see *ante* Title DEPOSITS GENERAL, IV; also, *Platt, receiver, vs. Bentley*, 11 Am. Law Register, p. 171.
- III. Usurious interest paid cannot be set off. (See Title "INTEREST," III and IV, *ante*.)

SHAREHOLDER, WHO IS PRESUMED TO BE.

- I. A person is presumed to be the owner of stock when his name appears on the books of a company as a stockholder; and when he is sued as such, the burden of disproving such presumption is cast upon him. (*Turnbull v. Payson*, 95 U. S. (5 Otto), p. 418.)

SHAREHOLDERS, INDIVIDUAL LIABILITY OF.

- I. Comptroller must decide *when and for what amount* the personal liability of the shareholders of an insolvent national bank shall be enforced. (*Kennedy vs. Gibson*, 8 Wall., p. 505.)
- II. His decision as to this is conclusive. Shareholders cannot controvert it. (*Ibid.*, p. 505; *Casey vs. Galli*, 94 U. S. (4 Otto), p. 673; *Germania Bank et al. vs. Case, receiver*, U. S. Supreme Court, not yet reported.)
[NOTE.—These cases are decisive against the ruling in *Bowden vs. Morris*, 1 Hugh., p. 378, C. C.]
- III. In any suit brought to enforce such personal liability, such decision of the Comptroller must be averred by the plaintiff, and, if put in issue, must be proved. (*Kennedy v. Gibson, supra*.)
- IV. The liability of shareholders is several, and not joint. (*Ibid.*, p. 505.)
- V. The limit of such liabilities is the par value of the stock held by each one. (*Ibid.*, p. 505.)
- VI. Where the whole amount is sought to be recovered, the proceeding must be at law; where less is required, the proceeding may be in equity, and in such case an interlocutory decree may be taken for contribution, and the case may stand over for the further action of the court, if such action should subsequently prove to be necessary, until the full amount of the liability is exhausted. (*Ibid.*, p. 505.)

SHAREHOLDERS, INDIVIDUAL LIABILITY OF—Continued.

But in *Boiley, receiver, &c., vs. First National Bank Duluth, U. S. circuit court for Minnesota, Nelson, J.*, held that even where less than the par value was assessed the suit might be at law; and this would seem to be the true theory. *Vide Bankers' Magazine, April, 1877, p. 793.*

VII. In such equity suit, all shareholders within the jurisdiction of the court should be made parties defendant; but it is no defense that those not within the jurisdiction are not joined. (*Kennedy vs. Gibson, supra.*)

VIII. Suits to enforce personal liability of shareholders may properly be brought before other assets are exhausted. (*Ibid., pp. 505-6.*)

IX. Where, before the failure of a bank, stock was transferred on its books to the name of an irresponsible person, for the purpose of escaping liability, and so stood at the time of the appointment of a receiver: *Held*, That the receiver could show who the real owner was, and that the latter was liable for the assessment. (*Davis, Receiver of Ocean National Bank, vs. Stevens, U. S. Cir. Ct., southern district N. Y., October, 1879. Waite, Chief Justice.*)

SHAREHOLDER, LIABILITY OF TRANSFEREE.

I. The transferee of shares, when such transfer is absolute on the books of the bank, is liable to creditors to the amount of such shares, although in fact he holds them as collateral security for a loan to the shareholder who transferred them. (*Hale vs. Walker, 31 Iowa, p. 344; Adderley vs. Storm, 6 Hill, p. 624; Van Riker's case, 20 Wend., p. 614; Bowden, receiver, vs. Santos et al., 1 Hugh., p. 158; Murey vs. Clark, 17 Mass., p. 330.*)

[In the *Bankers' Magazine* for January, 1875, is a notice of the case of *Mann, receiver, vs. Dr. Cheeseman*, decided by Blatchford, J., in the United States circuit court, in New York, in which the judge held that until there was a transfer of shares on the books of the bank the shareholder whose name there appeared was liable for the debts of the bank; that an actual sale and the signing the ordinary power of attorney on the back of the certificate will not relieve the seller.]

To the foregoing rulings of State and other subordinate tribunals may now be added the decision of the Supreme Court United States in *Germania Bank et al. vs. Case, receiver*, already cited. The Germania National Bank of New Orleans discounted a note for the firm of Phelps, McCullough & Co. for \$14,000, at ninety days, taking as part security therefor the pledge of 100 shares of the Crescent City National Bank stock, with power of attorney to the Germania cashier to transfer, sell, &c., on default in payment of the note. Phelps, McCullough & Co. failed, and the note was protested at maturity. Prior to the maturity of the note, the Crescent City Bank sustained such heavy losses that it was notoriously in bad repute in New Orleans; and yet, when the note fell due, the cashier of the Germania immediately transferred to his own bank, upon the books of the Crescent City Bank, the 100 shares so pledged. Afterwards, on the same day, he transferred 76 of these shares to one Waldo, a clerk of the Germania Bank; and on the day following transferred the remainder to said Waldo. It was proved that Waldo paid nothing, was the mere agent of the Germania Bank, which still owned the 100 shares as security for the payment of said note, and that one of the principal reasons for the transfers to Waldo was the possible liability of the shareholders of the Crescent Bank for its debts in case of insolvency. Soon after, the Crescent City Bank failed. *Held, per Strong, J.*, that the transfers to said Waldo were void as against said receiver, and that although the Germania Bank only held said shares as collateral security for the payment of said discount, it was still liable as owner for the assessment in this case ordered by the Comptroller. The opinion is able and fortified by numerous authorities.

[NOTE.—In this same case, at a former term, upon a motion to dismiss the appeals of certain of the appellants, the Supreme Court recognized the right of the Comptroller to make an additional assessment, if deemed necessary; and for this reason sustained the appeals, holding that the matter in dispute was, or might be, over \$5,000, although the decrees appealed from were severally less than that amount. The assessment was for 70 per cent. C. C.]

See also *Pullman vs. Upton, 96 U. S., 6 Otto, p. 328*, as to liability of transferee.

SHAREHOLDER, LIABILITY OF EXECUTOR, ADMINISTRATOR AND HEIRS OF.

I. Where stockholder died before failure of bank, stock not having transferred to name of administrator:

Held, that the stock is not to be regarded as having been at the time of the failure the property of the administrator, in such a sense as to constitute him a shareholder within the meaning of sec. 5152, U. S. Rev. Stat., so as to limit liability of the estate to funds actually in the hands of administrator.

SHAREHOLDER, LIABILITY OF EXECUTOR OF, &c.—Continued.

Held, also, that the provision of the act exempting executors and administrators and trustees from personal liability was not intended to affect the liability to assessment of estates in process of settlement, but only to prevent a personal liability from running against persons acting in a trust capacity, who had received the stock for the benefit of trust estates. *Davis vs. Weed*, 44 Conn., p. 569.

- II. The liability of a stockholder is in the nature of a contract, and as such was a personal liability, for which his estate was holden at his death. (*Davis vs. Weed*, *supra*; citing *Hawthorne vs. Calef*, 2 Wall., p. 22; *Loury vs. Jamen*, 46 N. Y., p. 119; *Bailey vs. Hollister*, 26 N. Y., p. 112.)

SHAREHOLDER, LIABILITY OF TRUSTEE OF.

- I. To protect trustee of stock from personal liability it must appear upon the books that he held as such trustee. (*Davis vs. Essex Baptist Society*, 44 Conn., p. 582.)
- II. Creditors have a right to know who have pledged their personal liability. (*Ibid.*)
- III. If a trustee wishes to disclose his trusteeship there is no difficulty in giving notice upon the books of the bank. If he does not do so he is guilty of laches, for which others should not suffer. (*Ibid.*)
- IV. The settlement of the affairs of an insolvent bank would be rendered a matter of great labor, expense, and delay, if persons who appeared upon the books of the bank as individual stockholders were permitted to relieve themselves by proof *alimunde* that they held the stock as executors, guardians, or trustees. (*Ibid.*)

[NOTE. This last-cited case, and *Davis vs. Weed*, *supra*, although reported in the Connecticut Reports, were decided by the United States district court.]

SHARES, TAXATION OF.

- I. The act of 1864, rightly construed, subjects the shares of the association in the hands of shareholders to taxation by the States, under certain limitations set forth in section 41, without regard to the fact that part or the whole of the capital of such association is invested in national securities which are declared by law exempt from State taxation. (*Van Allen vs. Assessors*, 3 Wall., 573.) (Chase, C. J., and other judges dissented.)
- II. Act thus construed is constitutional. (*Ibid.*, p. 573.)
- III. A certain statute of New York, which taxed shares of national-bank stock, declared void, because shares of State banks were not taxed, although their capital was; the act of Congress prescribing that shares of national banks shall be taxed only as shares of State banks are. (*Ibid.*, p. 573.)
The ruling as to taxing shares of stock reaffirmed in *Bradley vs. People*, 4 Wall., 459; *National Bank vs. Commonwealth*, 9 Wall., p. 353.
In last case, *held* that a State law requiring the cashier to pay the tax was valid. *Held*, also, that a certain State tax law virtually taxed "shares of moneyed corporations," &c. (*Ibid.*, p. 353.)
- IV. Shares of stock in national banks are personal property, and though in one sense incorporeal, the law which created them could separate them from the person of their owner, for taxation, and give them a *situs* of their own. (*Tappan, collector, vs. Bank*, 19 Wall., p. 490.)
- V. Sec. 41 did thus separate them and give them a *situs* of their own. (*Ibid.*, p. 490.)
- VI. This provision of the national-currency act became a law of the property (in shares), and every State in which a bank was located acquired jurisdiction, for taxation, of all the shares, whether owned by residents or non-residents, and power to legislate accordingly. (*Ibid.*, p. 490.)
- VII. Under the act of Congress of February 10, 1863, enacting that each State legislature may direct the manner of taxing all shares of stock of national banks located within the State, subject to the restriction that the taxation shall not be greater than the rate assessed upon other moneyed capital in the hands of individual citizens of such State, and of a certain act of the legislature of Pennsylvania which provided that such shares shall be assessed for school, municipal, and local purposes at the same rate as is now or may hereafter be assessed and imposed upon other moneyed capital in the hands of individual citizens of the State; *held*, that shares of national-bank stock may be valued for taxation for county, school, municipal, and local purposes, at an amount above their *par value*. (*Hepburn vs. School Directors of the borough of Carlisle*, 23 Wall., p. 480.)

[NOTE.—In this case it appeared that Hepburn owed several thousand dollars of national-bank stock, the *par value* of which was \$100 per share, and that it was valued for taxation, for a school-tax, at \$150 per share. This assessment was held valid, notwithstanding that by a certain act of the State

SHARES, TAXATION OF—Continued.

legislature, applicable to the county of Cumberland, in which the borough of Carlisle was situated, certain specified kinds of moneyed obligations were exempt from taxation except for State purposes.]

VIII. The rate of taxation of shares of a national bank by a State should be the same as, or not greater than, upon the moneyed capital of the individual citizen which is liable to taxation; that is, no greater in proportion, or percentage of tax on the valuation of shares should be levied, than upon other moneyed taxable capital in the hands of the citizen. (*People vs. The Commissioners, &c., 4 Wall, p. 256.*)

IX. The act of Congress approved June 3, 1864 (R. S., sec. 5219), was not intended to curtail the power of the States on the subject of taxation, or to prohibit the exemption of particular kinds of property, but to protect the corporations formed under its authority from unfriendly discrimination by the States in the exercise of their taxing power. (*Adams vs. Nashville, 95 U. S., 5 Otto, p. 19.*)

See also *Saint Louis National Bank, National Bank of Missouri, Third National Bank, Valley National Bank, and Merchants' National Bank of St. Louis vs. Papin*, in United States circuit court, eastern district of Missouri, September term, 1876. Also, *Gallatin National Bank of New York vs. Commissioners of Taxes*, supreme court of New York, first department, general term, November, 1876. These latter cases are published in the Bankers' Magazine for December, 1876.

SHARES OF STOCK.

I. A national bank whose certificates of stock specify that the shares are transferable on the books of the bank on surrender of the certificates, and not otherwise, and which suffers a shareholder to transfer without such surrender, is liable to a *bona fide* transferee, for value of same stock, who produces such certificate with usual power of attorney to transfer; and this is so though no notice had been given to the bank of the transfer. (*Bank vs. Lanier, 11 Wall., p. 369.*)

II. Shares quasi negotiable. (*Ibid., p. 369.*)

SURPLUS FUND.

I. Where the shares of a national bank are assessed for taxation at their par value, the surplus fund of such bank in excess of the amount required by law to be kept on hand is taxable. (*First Nat. Bank vs. Peterborough, 56 N. H., p. 38.*) But when such shares are assessed at their market value, and the amount of such surplus is taken into account in estimating such market value, it is not taxable. (*State vs. City of Newark, 10 Vroom, N. J., p. 380.*)

II. Neither a dividend which has been declared, nor a portion of capital of a national bank remaining after a reduction has been made, can be retained by the directors to constitute a surplus fund. (*Seely vs. N. Y. Nat. Exchange Bank, 4 Abb., N. Y. cases, p. 61.*)

TAXATION BY LICENSE.

I. The District of Columbia imposed a license tax on all the national banks in the District, the rate being 50 cents annually on each \$1,000 of the capital invested. The *Citizens' National Bank* refused to pay this assessment, and a test case was made in the District criminal court, Mr. Justice MacArthur presiding. This court, after full argument, held the tax illegal and void, as being contrary to the mode of taxation prescribed by Congress, which mode was held to be exclusive.

TAXATION OF INTEREST AND DIVIDENDS.

I. Under the internal-revenue act of July, 1870, interest paid and dividends declared during the last five months of 1870 are taxable, as well as those declared during the year 1871. (*Blake vs. National Banks, 23 Wall., p. 307.*)

TRANSFERS OF ASSETS.

I. A preference of one creditor to another, within the meaning of section 5242, Revised Statutes, is a preference given by the bank to secure or pay a pre-existing debt. Where a person, knowing that a national bank is embarrassed, makes to it a loan, taking as security therefor a pledge of part of the assets of the bank, this transfer does not give him the preference prohibited by the statute. (*Casey vs. Le Société de Crédit Mobilier, 2 Woods, p. 77.*)

II. *When not binding.* Under said section 5242, which declares void transfers of its property by a national bank, made in contemplation of insolvency, and with a view to give a preference to one creditor over another, or with a view to prevent the application of the assets of the bank in the manner prescribed by law, such a transfer is void if the insolvency is in the contemplation of the

TRANSFER OF ASSETS—Continued.

bank making the transfer, although the party to whom it is made does not know or contemplate the insolvency of the bank. (*Case, receiver, vs. Citizens' Bank, 2 Woods, p. 23.*)

As to when a *pledge* of assets, even when intended as security for a loan to a national bank, will be held invalid, as against general creditors, see the cases of *Casey, receiver, vs. Le Société de Crédit Mobilière; Same, vs. National Park Bank; and Same vs. Schuchardt, 96 U. S., 6 Otto, pp. 467, 492, 494.*

ULTRA VIRES.

- I. WHAT IS.—National banks cannot sell railroad bonds for third parties on commission, or engage in business of that character. (*Susan Welcker vs. First National Bank of Hagerstown, Court of Appeals of Maryland, 43 Md., p. 581.*)
- II. In an action of deceit against a national bank, for alleged false representations of its teller in the sale to plaintiff of certain railroad bonds:
Held, That the selling of such bonds on commission was not within the authorized business of a national bank, and being thus beyond the scope of its corporate powers, the defense of *ultra vires* was open to it, and it was not responsible for the deceit of its teller. (*Ibid.*)
- IV. WHAT IS NOT.—A national bank took a lien upon real estate to secure a pre-existing debt. Afterward, the bank paid \$500 to discharge a prior lien upon the land, taking a note and mortgage on land in Kansas to secure this advance. Lien and mortgage held valid and warranted by law. (*Orum vs. National Bank, 16 Kans., p. 341.*)
- V. A *chattel mortgage* taken by a national bank to secure a pre-existing debt is valid, and will be enforced. (*Spofford vs. First National Bank, 37 Iowa, p. 181.*)
- VI. A national bank has corporate power to enter into an agreement with a customer to exchange for him non-registered for registered United States bonds; and it is bound by an agreement to that effect, made for a sufficient consideration by its cashier. (*Yerkes vs. Nat. Bank, 69 N. Y., p. 382.*)
(See also Title "DEPOSITS, SPECIAL," *ante*.)

USURY.

- I. State laws relative to usury do not apply to national banks. (*Farmers and Mechanics' National Bank vs. Dearing, 1 Otto, p. 29.*)
- II. The only forfeiture declared by the 30th section of the act of June 3, 1864 (Revised Statutes, section 5198), is of the *entire interest* which the note or bill carries with it, or which has been agreed to be paid thereon, when the rate knowingly received, reserved, or charged by a national bank is in excess of that allowed by that section; and no loss of the entire debt is incurred by such bank, as a penalty or otherwise, by reason of the provision of the usury law of a State. (*Ibid.*)
To same effect are *National Exchange Bank vs. Moore 2 Bond, p. 170*, and several State decisions.
(The *New York court of appeals* had decided the other way.)
See also Titles "INTEREST" and "SET-OFF," *ante*.

APPENDIX.

On the following page will be found an index to the principal subjects of the report. A list of all the tables in both the report and the appendix appears at the close of the appendix; * and at the end of the full volume is an alphabetical list of the cities and villages in which are located the national banks whose detailed reports are therein printed.

In concluding this report, the Comptroller gratefully acknowledges the ability and devotion to the public service of the officers and clerks associated with him in the performance of official duties.

JOHN JAY KNOX,
Comptroller of the Currency.

Hon. SAMUEL J. RANDALL,
Speaker of the House of Representatives.

*The appendix, which is omitted for want of space, may be found in the bound volume of the Comptroller's report.

REPORT OF THE DIRECTOR OF THE MINT.

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REPORT

OF THE

DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
OFFICE DIRECTOR OF THE MINT,

November 11, 1879.

SIR: I have the honor to submit the following report of the operations of the mints and assay-offices of the United States during the fiscal year ended June 30, 1879.

The nine institutions subordinate to this bureau comprise the four coinage mints at Philadelphia, San Francisco, Carson, and New Orleans, the mint at Denver operated as an assay-office, and the assay-offices at New York, Boisé City, Helena, and Charlotte. The operations authorized by law to be carried on at the mints and assay-offices may be briefly enumerated:

1. The receiving, melting, and assaying of gold and silver deposits, and paying from Treasury funds in gold coin or bars for gold deposits, and in silver bars for silver deposits, at all the mints and assay-offices.
2. The parting and refining of gold and silver bullion and manufacture of fine bars at the coinage mints and the assay-office at New York.
3. The coinage of gold and silver bullion at the mints at Philadelphia, San Francisco, Carson, and New Orleans.
4. The coinage of minor coins at the mint at Philadelphia.
5. The manufacture of medals and proof coin, and the execution of coinage-dies for all the mints, at the mint at Philadelphia.

DEPOSITS AND PURCHASES.

During the fiscal year the total deposits of gold and silver—including silver purchases—amounted to \$71,179,654.65, of which \$42,254,156.80 were gold, and \$28,925,497.85 were silver.

Of the above amounts \$38,549,705.89 of gold and \$26,934,728.56 of silver were of domestic production; \$198,083.17 of gold and \$10,607.79 of silver were United States coin; \$1,069,796.89 of gold and \$1,072,919.29 of silver were of foreign bullion; \$1,498,819.71 of gold and \$698,632.49 of silver were foreign coin; and \$937,751.14 of gold and \$208,609.72 of silver were of plate and other manufactured articles.

The deposits and purchases of gold and silver bullion, including re-deposits, were as follows:

Mint or assay-office.	Gold deposits.	Silver deposits and purchases.	Total.
Mint at Philadelphia	\$9,662,082 22	\$9,678,094 23	\$19,340,176 45
Mint at San Francisco	29,440,456 04	13,839,428 81	43,329,884 85
Mint at Carson	318,852 71	1,020,660 24	1,339,512 95
Mint at Denver	410,889 33	6,120 46	417,009 79
Mint at New Orleans	67,413 67	1,128,194 06	1,195,607 73
Assay-office at New York	11,345,502 98	7,019,698 35	18,365,261 33
Assay-office at Boisé	67,266 17	4,216 19	71,484 36
Assay-office at Helena	405,471 16	324,707 17	730,178 33
Assay-office at Charlotte	53,947 83	397 21	54,345 04
Total	51,771,942 11	33,071,518 72	84,843,460 83

A number of the deposits made at the assay-offices found their way to the coinage mints or to different assay-offices in the form of bars and were redeposited, and, although not augmenting the net receipts, increased the amount of bullion operated upon, either in the conversion of unparted into fine bars or in coinage, and this to the extent of \$13,663,806.18, of which \$9,517,785.31 were gold and \$4,146,020.87 were silver.

PARTING AND REFINING.

The amounts of gold and silver separated in the refineries of the coinage mints and the assay-office at New York were \$20,759,549.97 of gold and \$10,687,526.97 of silver, a total of \$31,447,076.94, and were in detail as follows:

Mint.	Gold.	
	Fine ounces.	Value.
Mint at Philadelphia.....	46, 822. 657	\$967, 910 24
Mint at San Francisco	517, 608. 154	10, 699, 910 16
Mint at Carson	14, 134. 950	292, 195 34
Assay-office at New York.....	425, 677. 468	8, 799, 534 23
Total	1, 004, 243. 229	20, 759, 549 97

Mint.	Silver.	
	Fine ounces.	Value.
Mint at Philadelphia.....	321, 408. 01	\$415, 557 83
Mint at San Francisco	4, 459, 622. 87	5, 804, 764 93
Mint at Carson	282, 529. 46	365, 290 61
Assay-office at New York.....	3, 172, 573. 80	4, 101, 913 60
Total	8, 266, 134. 14	10, 687, 526 97

Mint.	Total.	
	Fine ounces.	Value.
Mint at Philadelphia.....	368, 230. 667	\$1, 383, 468 07
Mint at San Francisco	5, 007, 231. 024	16, 504, 675 09
Mint at Carson	296, 664. 410	657, 485 95
Assay-office at New York.....	3, 598, 251. 268	12, 901, 447 83
Total	9, 270, 377. 369	31, 447, 076 94

COINAGE.

The coinage during the year amounted to \$68,312,592.50, and consisted of 2,759,421 pieces of gold, of the value of \$40,986,912; 27,228,850 pieces of silver, of the value of \$27,227,882.50; and of minor coins 9,620,200 pieces, of the nominal value of \$97,798. The coinage at the different mints was as follows:

Mint.	Pieces.	Value.
Mint at Philadelphia:		
Gold coinage.....	936, 564	\$11, 329, 352 00
Silver coinage (standard dollars)	12, 124, 500	12, 124, 500 00
Silver coinage (fractional coins)	1, 350	382 50
Minor coinage	9, 620, 200	97, 798 00
Total	22, 682, 614	23, 552, 032 50

Coinage—Continued.

Mint.	Pieces.	Value.
Mint at San Francisco:		
Gold coinage	1,798,500	\$29,329,250 00
Silver coinage (standard dollars)	12,722,000	12,722,000 00
Total	14,520,500	42,051,250 00
Mint at Carson:		
Gold coinage	24,357	328,310 00
Silver coinage (standard dollars)	1,644,000	1,644,000 00
Total	1,668,357	1,972,310 00
Mint at New Orleans:		
Silver coinage (standard dollars)	737,000	737,000 00
Total coinage	39,608,471	68,312,592 50

The actual use of gold as part of the circulation, consequent upon the convertibility of United States notes into coin, it was anticipated would create a demand for the smaller denominations of gold coin, and during the last fiscal year there has been a larger coinage of eagles, half-eagles, and quarter-eagles than in any preceding year during a period of sixteen years. The coinage of eagles and half-eagles will be continued until the demand is satisfied; but because the cost to coin a given value of bullion is multiplied by every subdivision, and on account of greater loss by abrasion and inconvenience in use in large transactions, it is not considered desirable to coin a greater proportion of such denominations than actually needed by the public.

The silver coinage has been almost exclusively of standard silver dollars, of which \$27,227,500 were coined during the year, and the total coinage to November 1, 1879, has been \$45,206,200. There was no coinage of trade-dollars or subsidiary coins except the striking of specimen pieces or proof-sets at the Philadelphia Mint.

The total amount of subsidiary coin issued since the passage of the resumption act has been \$42,974,931. The full amount coined was \$43,994,931, but \$1,020,000 in dimes was recoined into pieces of larger denomination, at the mint at San Francisco.

BARS.

The bars manufactured—fine and unparted—amounted to \$22,022,614.79, of which \$12,976,812.68 were gold and \$9,045,802.11 were silver. They were made at the mints and assay-offices as follows:

Mint or assay-office.	Fine gold.	Unparted gold.	Mint gold.	Total gold.
Mint at Philadelphia	\$89,997 82	.....	.....	\$89,997 82
Mint at San Francisco .....	.....	\$1,798 29	.....	1,798 29
Mint at Carson .....	.....	.....	.....	.....
Mint at New Orleans .....	.....	.....	.....	.....
Mint at Denver .....	.....	413,103 06	.....	413,103 06
Assay-office at New York	6,639,213 41	.....	\$5,309,001 11	11,948,214 52
Assay-office at Boise .....	.....	64,280 00	.....	64,280 00
Assay-office at Helena .....	.....	405,471 16	.....	405,471 16
Assay-office at Charlotte .....	.....	53,947 83	.....	53,947 83
Total	6,729,211 23	938,600 34	5,309,001 11	12,976,812 68

Bars—Continued.

Mint or assay-office.	Fine silver.	Unparted silver.	Total silver.
Mint at Philadelphia	\$125,614 22		\$125,614 22
Mint at San Francisco	1,555,184 63	\$24,012 75	1,579,197 38
Mint at Carson			
Mint at New Orleans			
Mint at Denver		2,165 50	2,165 50
Assay-office at New York	7,006,828 98		7,006,828 98
Assay-office at Boise		6,891 65	6,891 65
Assay-office at Helena		324,707 17	324,707 17
Assay-office at Charlotte		397 21	397 21
Total	8,687,627 83	358,174 28	9,045,802 11

Fine gold bars were manufactured and issued only at the mint at Philadelphia and the assay-office at New York. Of the total amount of gold bars, \$12,976,812.68, the assay office at New York made \$11,948,214.52, of which amount \$8,754,734.26 were redeposited at the mint at Philadelphia, and \$2,901,844 were delivered to depositors for use in the arts and manufactures.

The total amount of silver bars was \$9,045,802.11, of which \$1,555,184.63 in fine bars, made at the mint at San Francisco, were probably exported; and of \$7,006,828.98, made at the assay-office at New York, \$4,482,975 were delivered for manufacturing purposes, and the balance received at the Philadelphia mint for coinage.

MEDALS AND DIES.

During the year there were struck at the mint at Philadelphia 114 medals of gold, 1,037 of silver, and 770 of bronze, the profits on which amounted to \$2,493.36; 544 proof-sets of United States coins were also made, and 905 coinage and medal dies executed.

Full detailed statements of the foregoing operations will be found in the appendix.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The amount of the specific appropriations made by Congress for the support of the several mints and assay-offices of the United States for the fiscal year ended June 30, 1879, was \$1,243,640, of which the sum of \$1,175,249.50 was expended. The appropriations and expenditures were as follows:

Appropriations.

Mint or assay-office.	Salaries.	Wages.	Contingent.	Repairs and new machinery.	Total.
Philadelphia	\$34,850	\$285,000	\$82,500		\$402,350
San Francisco	24,900	275,000	87,500		387,400
Carson	23,550	80,000	42,500	\$8,500	154,550
New Orleans	21,400	57,000	30,000	75,000	183,400
Denver	7,950	8,300	3,700		19,950
Assay-office, New York	33,150	22,500	2,000		64,650
Assay-office, Helena	5,700	7,000	2,515		21,215
Assay-office, Boise City	3,000		4,000		7,000
Assay-office, Charlotte	2,500		625		3,125
Total	157,000	734,800	268,340	83,500	1,243,640

Expenditures.

Mint or assay-office.	Salaries.	Wages.	Contingent expenses.	New machinery and repairs.	Total.
Philadelphia	\$34,850 00	\$284,764 10	\$82,495 73	.....	\$402,109 83
San Francisco	24,900 00	260,990 84	75,864 63	.....	361,755 47
Carson	23,549 90	79,999 38	21,059 15	\$8,500 00	133,108 43
New Orleans	18,133 48	56,298 91	24,902 68	71,257 88	170,592 95
Denver	7,950 00	8,300 00	3,345 41	.....	19,595 41
Assay-office, New York	32,150 00	20,843 50	7,705 63	.....	60,699 13
Assay-office, Helena	5,677 14	5,104 26	7,821 12	.....	18,602 52
Assay-office, Boise City	3,000 00	.....	2,890 21	.....	5,890 21
Assay-office, Charlotte	2,500 00	.....	624 91	.....	3,124 91
Total	152,710 52	716,300 99	226,709 47	79,757 88	1,175,478 86

The payment of the expenses of parting and refining at the coinage mints and the United States assay-office, New York, is provided for by a general appropriation of the charges for these operations collected of depositors.

The total amount received on account of parting and refining bullion during the fiscal year ended June 30, 1879, was \$254,253.33. Included in this amount is the sum of \$18,706.40 surplus bullion returned by the melter and refiners of the mint at San Francisco and assay-office at New York, at the annual settlement of their accounts, and which surplus arose principally from gold contained in silver deposits in quantities too minute to make any allowance to depositors individually, but which, when the deposits came to be operated upon in the aggregate, were recovered.

The following statement shows the amount of charges and expenditures including gold wastage of the melter and refiners on account of parting and refining bullion at the mints at Philadelphia, San Francisco, Carson, and the assay-office at New York, during the fiscal year ended June 30, 1879:

Mint.	Charges collected.	Expenses.
Philadelphia	\$5,556 81	\$3,560 71
San Francisco	148,126 17	112,953 17
Carson	5,310 30	5,809 72
New York	95,260 05	75,788 76

The gain arising under section 3526 Revised Statutes on the coinage of silver during the fiscal year ended June 30, 1879, was \$3,287,446.09, from which \$17,439.48 was paid for wastage, \$93,474.32 for expenses of distribution, and of the remainder, the sum of \$2,954,454.69 was paid into the Treasury.

The profits on the minor coinage from July 1, 1878, to June 30, 1879, were \$31,292.33, from which \$1,299.97 were paid for transportation, and \$775 for wastage.

PURCHASES OF SILVER BULLION.

Silver bullion has been purchased, during the year, at the coinage mints and at the assay-office at New York, for the coinage of standard silver dollars. Authority was given to the superintendents of the mints at Philadelphia, San Francisco, Carson City, and New Orleans to pur-

chase in lots of less than ten thousand ounces. During the year about 1,000,000 standard ounces were thus purchased by them. Purchases in lots of ten thousand ounces and over are made by the Director of the Mint, with the approval of the Secretary of the Treasury, upon the recommendation of a commission designated March 9, 1878, consisting of the Director of the Mint, Hon. H. F. French, Assistant Secretary of the Treasury, and James Gilfillan, Treasurer of the United States, who examine and consider all offers that may be received. The Director of the Mint and the Assistant Secretary of the Treasury are each required to keep a detailed record of all offers, and the action taken thereon.

Prior to October 17, 1878, offers were received at any time. On that date, notice was given that offers for the sale of silver bullion, in lots of not less than ten thousand ounces, would be received and considered on Wednesday of each week.

Owing to the large amount of silver bullion which had accumulated at the Philadelphia mint, it was deemed advisable to cease purchasing for delivery at that point, and bullion dealers were notified February 6, 1879, that, until further notice, offers for the sale of silver would be considered for delivery at the mints at San Francisco and New Orleans only, and purchases, except by the superintendent, were suspended during the remainder of the fiscal year.

Notwithstanding the fact that the mint at Carson City is located but a short distance from the productive mines of the Comstock Lode, higher prices were demanded for bullion deliverable at Carson than at San Francisco, and, in addition, the rates charged by the express company for transportation of silver dollars were higher from Carson than from San Francisco.

For these reasons, it was decided, with the approval of the Secretary of the Treasury, to suspend the coinage of the standard silver dollar at the Carson mint, and instructions were given February 26, 1879, to the superintendent thereof to coin up as closely as practicable the bullion then on hand, and to cease purchasing under the authority previously given him to purchase lots of less than ten thousand ounces, and to retain only such number of workmen and adjusters as might be necessary to manipulate such gold bullion as should be deposited for conversion into coin or fine bars, and the silver bullion deposited for returns in fine bars.

About the time instructions discontinuing the coinage of silver dollars at Carson were given a slight demand arose at San Francisco for silver for export, which, with the falling off in the production, enabled bullion dealers in many instances to dispose of their bullion at higher prices than that which the department regarded as the full market price; hence the purchases at that point have for several months past been comparatively light, and at the close of the fiscal year the stock of silver bullion at the San Francisco mint was reduced to merely a nominal amount.

The purchases of silver bullion for the New Orleans mint have, with the exception of some four hundred thousand ounces, been in lots less than ten thousand ounces, and consisted principally of Mexican dollars and old plate. When this mint was reopened for coinage it was expected that a considerable amount of silver bullion would be supplied from Mexico, but these expectations have not thus far been realized. Notwithstanding the fact that the department has offered to pay the bankers and bullion dealers in New Orleans the highest market price for silver, deliverable at the mint in that city, only two or three offers for the sale of silver have been made to the department by them, and in each case at

a price above the market rate. In some instances offers have been received from New York to deliver silver at New Orleans, but at prices above the market rate, and the offers, with few exceptions, were declined.

At the date of the passage of the specie-resumption act, January 14, 1875, the amount of silver bullion belonging to the government in the mints at Philadelphia, San Francisco, Carson City, and the assay-office at New York, approximated 1,750,000 standard ounces. This and the silver subsequently purchased for the fractional coinage and for the standard dollar on hand and uncoined June 30, 1878, amounted to 7,111,059.07 standard ounces. From July 1, 1878, to June 30, 1879, the purchases, including silver parted from gold, were 21,334,245.96 standard ounces.

The amount consumed during the fiscal year in the coinage of 27,227,500 standard silver dollars and \$382.50 in fractional silver coin, including wastage (14,987.05 ounces), was 23,403,928.07 standard ounces, leaving a balance on hand June 30, 1879, of 5,031,376.96 standard ounces.

The average London price of silver bullion from July 1, 1878, to June 30, 1879, was 50 $\frac{1}{8}$ pence British standard, 925 fine, equivalent at average rate of exchange, 488.04, to 1.00534+ per ounce United States standard, 900 fine.

The average price of silver bullion purchased during the year was 100.96+ cents per ounce standard.

The amount of silver bullion purchased, including silver parted from gold deposits, from March 1, 1878, to September 30, 1879, was 37,364,918.08 standard ounces, at a cost of \$38,594,435.89, being an average monthly purchase of \$2,031,286.10 worth of bullion. The coinage of silver dollars for the same period was 42,634,100, an average of 2,243,900 per month.

The following statement exhibits the amount of silver bullion purchased and parted from gold deposits at the respective coinage mints and the assay-office at New York, from July 1, 1878, to June 30, 1879:

Mint at Philadelphia.

	Standard ounces.	
Purchased	7,441,391.02	\$7,480,395 30
Parted	12,949.83	13,146 42
Total	7,454,340.85	7,493,541 72

Mint at San Francisco.

Purchased	10,831,730.83	10,924,846 72
Parted	75,438.76	77,007 36
Total	10,907,169.59	11,001,854 08

Mint at Carson City.

Purchased	986,547.82	1,008,472 90
Parted	12,006 11	12,187 34
Total	998,553.93	1,020,660 24

Mint at New Orleans.

Purchased	635,548.69	632,583 14
Parted	292.48	292 48
Total	635,841.17	632,875 62

Assay-Office at New York.

	Standard ounces.	
Purchased	1, 251, 572. 71	\$1, 300, 044 73
Parted	86, 767. 71	91, 715 33
Total	1, 338, 340. 42	1, 391, 759 06

Recapitulation.

Total amount purchased	21, 146, 791. 07	21, 346, 342 79
Total amount parted	187, 454. 89	194, 348 91
Total	21, 334, 245. 96	21, 540, 691 70

ANNUAL ASSAY.

The commission appointed under the provisions of section 3547 of the Revised Statutes, assembled at the mint at Philadelphia and tested in the presence of the Director of the Mint the weight and fineness of the coins reserved from every delivery of coin made by the coiner to the superintendent at each of the coinage mints.

The examination of the coins showed, and the commission reported, that in all cases, both in weighing of mass and single pieces, the weights were well within the legal tolerance, and the fineness of the coins, both melted in mass and individual pieces, exhibited a satisfactory conformity with the law.

In accordance with the provisions of section 3549 of the Revised Statutes, the commission verified the standard ounce weights with the standard troy pound of the mint of the United States, and upon comparing the weights used in the daily transaction of business with the standards they were found to be exact.

FACILITIES FOR ASSAYING.

Specimens of gold and silver bearing ores, as well as other minerals, are frequently received by this office, for assay, from members of Congress and individuals in various sections of the country. Under existing arrangements they are forwarded to the mints or assay-offices to be assayed, thereby causing delay in returns and interference to some extent with the regular business of those institutions. It is, therefore, desirable that the mint bureau should have proper facilities extended to it for assaying ores and specimens of foreign coins, and also for the purpose of making the monthly tests of weight and fineness of the coins issued from the various United States mints. At present these tests are made by sending specimens of the coinage of each mint to one of the other mints or to the assay-office at New York, and the reports thereon are transmitted to this office; but it is desirable that this operation should be performed under the immediate supervision of the Director of the Mint.

The necessity of having proper facilities for testing the weight and fineness of our coins, as well as to discriminate between genuine coin and well-executed counterfeits was apparent to my predecessor in office and upon his recommendation an appropriation of \$500 was made at the second session of the Forty-fourth Congress for "fitting up an assay laboratory in the office of the Director of the Mint," but owing to a lack of room in the Treasury Building, no suitable place could be obtained, and the appropriation remained unexpended excepting the sum of \$19.50 paid for weights.

The removal of the Bureau of Engraving and Printing to the new building now in course of construction for its accommodation, will no doubt leave an available room in the Treasury building which could be utilized for the desired purpose. I therefore respectfully recommend that suitable legislation be requested at the ensuing session of Congress to provide means for establishing an assay laboratory in the office of the Director of the Mint.

COINAGE OF MINOR COINS.

Owing to the general increased business activity in the country an unusually heavy demand has been created for the minor coins, and the mint at Philadelphia has been called upon to furnish one-cent pieces in excess of its capacity for striking this denomination of coin, and at the same time execute the quota of standard silver dollars required by law.

Of the minor coins, a sufficient number of 5-cent nickel pieces are held by the mint and Treasury to supply the present demand, and the same may be said of the 3-cent nickel piece, which, however, has never been a popular denomination of coin.

The three-cent piece (silver) was authorized by the act of March 3, 1851, entitled "An act to reduce and modify the rates of postage in the United States and for other purposes," and was intended to fulfill a special purpose—the purchasing of the 3-cent postage-stamp. That it was not contemplated that they would be extensively employed for general trade purposes is evident from the fact that the act authorizing their coinage made them a limited tender in payment of sums of thirty cents and under. From the small diameter and thickness of the coin it was found to be exceedingly inconvenient, and the act of March 3, 1865, authorized the coinage of the 3-cent nickel piece.

By the provisions of the coinage act of 1873 the coinage of the 3-cent silver piece and 2-cent bronze coin was discontinued, the 3-cent nickel piece being retained.

In determining what denominations of coins will best meet the requirements of the community for change purposes, the demands of the people and the experience of other and older countries are safe guides. The history of the minor coinage since the date above mentioned, 1865, shows the nominal value of the 5-cent nickel pieces coined has amounted to \$5,774,345; of the 3-cent nickel pieces, to \$750,192; and of 1-cent bronze pieces, to \$1,259,625.

The demand for the 3-cent nickel piece and its coinage for the last few years has been merely nominal.

The coinage of the 2-cent bronze pieces, during the eight years their issue was authorized, amounted to \$912,020, and was not much less than the value of the 1-cent pieces during the same period, and largely exceeded that of the 3-cent nickel pieces for the fourteen years since their issue was authorized.

In the coinage changes made by European nations that have adopted the decimal system of coinage, such as the States of the Latin Union, France, Belgium, Italy, Switzerland, and Greece, together with Germany, Spain, Sweden, Norway, and Denmark, the minor coin divisions of 5, 2, and 1 were considered best adapted for general change purposes.

A disturbance of the coinage of a country, either in the fineness, weight, or denominations, is a subject of grave importance, and should not be undertaken without careful consideration. In case any change should be contemplated in the coinage laws, I respectfully suggest for your consideration the propriety of recommending the discontinuance of the 3-cent nickel piece and the reauthorization of the issue of the 2-cent bronze coin, and for the following reasons:

1st. That there has never been a demand to any considerable extent for the 3-cent nickel piece, the total coinage of which has amounted to only \$856,122.

2d. The existing denominations of United States notes less than ten dollars are 5, 2, and 1, and have satisfactorily met the requirements of trade. No necessity for denominations less than ten dollars other than those seems to have arisen, and the same subdivisions for coins, less than the dime, would be equally serviceable.

3d. The amount of 1-cent pieces in circulation being already large, and the demand on the mint for a further coinage increasing, the issue of a 2-cent piece would probably enable the mint to meet the requirements of the people, and diminish the coinage of 1-cent pieces, the demand for which can be more easily relieved if the issue and free delivery of the 2-cent piece is authorized.

EXAMINATION OF THE MINTS AND ASSAY-OFFICES AND ANNUAL SETTLEMENT.

In order to make myself acquainted with the condition of the mints and assay-offices as required by section 345 of the Revised Statutes, I visited all the institutions under the control of this bureau, except the assay-offices at Boise City and Helena.

Section 3541 of the Revised Statutes requires that "at least once in every year, and at such time as the Director of the Mint shall appoint, there shall be an accurate and full statement of the accounts of the coiner and the melter and refiner, at which time those officers shall deliver up to the superintendent all the coins, clippings, and other bullion in their possession, accompanied by statements of all the bullion delivered to them since the last annual settlement, and all the bullion returned to them during the same period, including the amount returned for the purpose of settlement."

The annual settlement required by this section has been made at the close of each fiscal year.

Just before the close of the last fiscal year I visited the mint at Denver, and weighed and counted the bullion and moneys at that institution, and made an examination of their books. I then proceeded to the Carson mint, and on the 30th of June arrived at San Francisco. I personally superintended the annual settlements at the mints at Carson City and San Francisco, and all the bullion and coin was weighed and counted in my presence and the balances shown by the books verified.

Representatives from this bureau were present and superintended the annual settlements at the mints at Philadelphia and New Orleans and the assay-office at New York, and rendered reports to me in writing of the same.

The annual settlements at the mints and at the New York assay-office were highly satisfactory, and the wastage of the operative officers during the year was found to be far within the legal allowance.

PRESENT CONDITION OF THE MINTS AND ASSAY-OFFICES.

The mint at Philadelphia.—This mint has been actively engaged during the year in coining the standard silver dollar, in addition to the ordinary coinage of gold and minor coins. Difficulty has been experienced in procuring silver bullion for the coinage of the dollar at the other mints, and for several months past the capacity of this mint has been

taxed to its utmost in manufacturing the amount of dollars required by law.

The coinage of silver ever since the passage of the resumption act has been continuously and unusually heavy, and but little time could be spared to repair and refit the machinery, the strain upon which has been exceptionally great in striking pieces of the size of the silver dollar.

The superintendency of the mint was continued under the charge of James Pollock until March last, when he was succeeded by A. Loudon Snowden, under whose management the efficiency of the mint in every department has been fully maintained, and alterations, repairs, and other improvements made which have increased its capacity. New machinery has been added to the machine or repair shop, which will enable most of the refitting to be done without removing the machinery from the building. The engines have been overhauled and placed in as good condition as the limited time would permit, and the general condition of the building, machinery, and working force is such as will enable it to meet the unusual demand for coinage of gold now on hand in the Treasury, in addition to the ordinary coinage of silver.

Mint at San Francisco.—This institution is provided with every facility for executing a large amount of work, and is in a thoroughly efficient condition. Under the able and economical management of the present superintendent, the interests of both the government and depositors have been carefully protected.

The coinage of gold has been fully kept up and prompt settlement made for deposits. The coinage of standard silver dollars was larger than at any other mint, and could have been readily increased if sufficient silver bullion had been offered to the government at market rates.

Mint at Carson.—This mint accomplished but little coinage during the year, and for several months was comparatively idle. The receipts of gold have at no time been great and almost entirely of the production of the State of Nevada. The records show that of all gold deposited at this mint during the last seven years, less than \$100,000 was produced by other States and Territories.

Although situated in close proximity to a large silver-producing section of country, owners of silver bullion have been demanding a higher price for delivery at Carson than silver could be procured for at Philadelphia or San Francisco.

At the second session of the Forty-fifth Congress an appropriation of \$8,500 was made for the purpose of replacing the boilers and rebuilding the boiler-house. This work has not yet been finished, and I respectfully recommend that additional provision be made, not only to complete the edifice as originally planned, but to add a second floor to connect with and enlarge the refinery, the present capacity of which is limited by contracted room.

Mint at New Orleans.—At the second session of the Forty-fifth Congress provision was made for reopening this mint for coinage purposes. The refitting and furnishing of the machinery was delayed by the yellow fever epidemic, but as soon as it was safe to do so experienced mechanics and others from the mints were sent to superintend the repairing of old and erection of new machinery, which had been procured. The superintendency was assumed by Henry S. Foote in December, 1878, and coinage operations commenced February 20, 1879.

The mint has not been worked to its full capacity, for the reason that like difficulty has been experienced as at San Francisco and Carson in procuring supplies of silver bullion.

Assay-Office at New York.—This institution is in as effective condition as the limited facilities of the building will permit. The present receipts of gold of foreign importation are greater than for any previous corresponding period of time, but notwithstanding the large amount of work performed, all demands for coin or fine bars in payment for deposits are promptly met.

When the importance of this office is considered, situated as it is in the great mercantile and money center of the country, it is to be regretted that better facilities are not at its command for rapid prosecution of business.

Mint at Denver ; Assay-Offices at Boise, Helena, and Charlotte.—The operations of these institutions are limited by law to melting and assaying gold and silver bullion, and paying for the same from Treasury funds. They are, as thus operated, chiefly of local benefit to the mining sections by enabling the miner to convert his bullion immediately into coin.

They are all in a satisfactory condition of efficiency as far as their management is concerned.

The mint building at Denver, which I personally inspected during a recent visit to the Western mints, is in an unsuitable condition for minting purposes. The irregular and unequal settling of the foundations has caused the walls to crack to such an extent as to render the edifice unsafe for the employés and the government property contained therein. Provision should be made, not only to restore the building, but to provide additional facilities for manipulating the precious metals.

This mint is located in the midst of a prosperous and rapidly growing community. Being at the railroad center of connecting lines from the principal mining sections of the State, as well as from New Mexico, the wealth of precious metals pouring in should be treated there, and settlement made with depositors.

I estimate the production of Colorado alone to be at the rate of at least \$15,000,000 of gold and silver per annum, and the present facilities at the Denver mint for operating upon this amount of bullion are totally inadequate.

In closing a review of the history of the Mint service during the year it would be incomplete without proper mention of the lamentable death on the 27th of January of my predecessor, Dr. H. R. Linderman, who for more than twenty-five years had been connected with the mints, and, as Director, had been at the head of the Mint Bureau since its creation in 1873.

Monetary questions and the principles and practical details of coinage had for many years received his earnest and special consideration, and his careful researches had acquired for him a wide reputation, not only in this country but on the continent of Europe, where his reports and conclusions are quoted as authoritative by writers and statisticians.

Mr. C. W. Fremantle, deputy master of the Mint of England, in his last annual report of the Royal Mint, says:

In Dr. Linderman the American Government has lost a valuable officer, who has since 1873 exercised with great ability the supreme control over all the mints and assay offices of the United States, and has largely contributed, both by his writings and by official reports, to a more extended knowledge of the principles upon which coinage and currency should be based.

REDEMPTION OF UNITED STATES NOTES AND SUBSIDIARY COIN.

The principal events relating to monetary affairs in the United States that have occurred during the last fiscal year, as the result of legislation, have been—

First. The resumption of specie payments through the coin redemption of United States notes upon presentation to the Assistant Treasurer at New York; and,

Second. Provision for the exchange of subsidiary silver coinage for full legal-tender money.

The resumption of specie payments after a suspension is always an epoch in the monetary history of a country.

The necessity of a temporary resort to irredeemable paper currency has been the experience of almost every commercial nation, and its return to a stable measure of value is a matter of rejoicing. Our own return has been accomplished in a manner exceedingly gratifying, without disaster, and accompanied by no financial shock or crisis.

The powers conferred upon the Secretary of the Treasury to prepare for resumption were ample, although it was declared by many to be impossible to accumulate in the country the necessary reserve of coin, without contracting the volume of the paper circulation.

On the first of January, 1879, the mints had added within two years \$90,000,000 in gold and \$50,000,000 in silver to the stock of coin, with comparatively but a slight reduction in the paper circulation, and since the first of January last, instead of there appearing to be a redundancy of paper circulation, tending to drive the specie abroad, the stock of coin and bullion in the country has increased during the calendar year to the present time nearly or quite one hundred millions of dollars, with an actual increase instead of a diminution of the coin in the Treasury.

Our experience in returning to specie payment without material reduction of the paper circulation seems to indicate that the depreciation of United States notes for the last eight years has not been due to their excess, but to their inconvertibility, and that resumption not only became possible, but assured, as soon as the accumulation of a sufficient coin reserve in the Treasury was determined upon, and measures adopted for carrying that policy into effect.

EXCHANGE OF SUBSIDIARY COINS.

Attention was called in the last annual report of the Secretary of the Treasury to the accumulation of fractional coin in certain localities and scarcity in others, and the recommendation made that their redemption in United States notes be authorized. It was there said:

The only way by which moneys of different kinds and intrinsic values can be maintained in circulation at par with each other is by the ability, when one kind is in excess, to readily exchange it for the other. This principle is applicable to coin as well as to paper money.

Action was taken upon this recommendation, and at the last session of Congress, by the act of June 9, 1879, subsidiary silver coins were made interchangeable with full legal-tender money in sums or multiples of twenty dollars at the United States Treasury, and their legal-tender quality increased from five to ten dollars.

These coins were then received with reluctance by bankers and business men, notably on the Pacific coast, where they were rated 8 per cent. below full legal-tender money.

The effect of the law has been to bring these coins to par. Since the passage of the act, and up to November 1, there have been \$12,172,601.70 presented for exchange for other money. But for the return of the old coinage from foreign countries the demand upon the Treasury for subsidiary coins for circulation would equal the current deposits for exchange.

The principle that a nation should receive for public dues, and in exchange at its Treasury for its legal-tender money, all subsidiary or token coins that it has issued, was discussed and approved by the delegates of the States composing the Latin Union at their late monetary conference and unanimously agreed to.

INTERNATIONAL MONETARY CONFERENCE.

It is to be regretted that the efforts of our government to adopt by international agreement a common ratio between gold and silver, and establish the use of bi-metallic money, failed in its object.

The commissioners appointed by the United States and the principal European nations met at Paris in August, 1878, and the subject presented received the attention its importance demanded, and was fully and ably discussed.

From the report of the proceedings of the Conference it appears that an opinion was generally prevalent in Europe that the change in legislative action and public sentiment in this country resulted from a selfish interest in maintaining the price of silver, from its having become an important element of production, and it was not realized that a continued decline in the value of silver would result more disastrously to the wealth of Europe than to the United States; that Europe could not so well bear a loss in the money supply as the United States with its immense undeveloped resources.

Although our delegates failed to secure any recommendation to the respective governments represented at the Conference, for the use of gold and silver at a common relative value, their efforts were not without practical and beneficial results.

The discussions awakened and the information presented seem to have created a much more favorable tendency toward the use of silver as full legal-tender money, not only in the opinions of representatives at the Conference, but among leading financial writers. They are now beginning to realize that this subject is viewed in this country rather from its effect upon general business than its relations to the product of an export insignificant in value compared with the staple products of the country; that the changed public opinion results from "arguments showing that the dangerous effect upon industry by dropping one of the precious metals from the standard of value, outweigh all theoretical objections to the bi-metallic system; and that if it were possible for the leading commercial nations to fix by agreement an arbitrary relation between silver and gold, even though the market value might vary somewhat from time to time, it would be a measure of the greatest good to all nations."

Prior to the meeting of the Conference it was confidently predicted by advocates of universal mono-metallism that—

If the Conference meet at all its proceedings will amount to no more than a regulated conversation, which can be useful only so far as it may tend to dispel, more efficaciously than other methods, illusions and fallacies which have already been refuted over and over again.

The facts and arguments presented by our commissioners tended to dispel illusions and fallacies directly the opposite of these suppositions. Apparently as the result of the discussion a great change has occurred and is progressing in public opinion and in the expressed views of public men more favorable to bi-metallism.

Particularly is this the case in the two leading nations favoring the single standard, Germany and England.

Germany has suspended the further sale of silver, and some of her statesmen question the wisdom of demonetization.

In less than a year after the meeting of the Conference (the following May), Mr. Henry Hucks Gibbs, late governor of the Bank of England, and one of the representatives of the English Government to the Conference, wrote to that distinguished advocate of bi-metallism, Mr. Henri Cernuschi—

I am gone over to the enemy and am going to attack, with you, the solid ramparts of mono-metallism.

These words are indicative of the revolution in public sentiment, and are especially significant coming from one who refused to concur in the views of our representatives.

Subsequently he publicly announced his change of opinion upon mature examination, and, at the close of a pamphlet lately published by him, says:

I have expressed in it conclusions which differ very widely from the spirit of the report of the proceedings of the Paris Conference presented to the government by my colleagues and myself. I fully concurred in that report; but the more I have, since then, thought over the subject of the Conference the more I have been led to, distrust some part of our reasoning, and to doubt in part the wisdom of the conclusion to which we came. In no case was it to be expected that the Conference would have simply affirmed the original resolutions of the commissioners of the United States. Indeed, the evil from which we suffer had not at that time pressed so strongly upon the minds of Englishmen as it has since done, and public opinion was less prepared than I think it now is to look with favor on any change which might promise to alleviate it.

MONETARY STATISTICS.

In addition to procuring and presenting the usual statistics of the production and circulation of the precious metals in the United States, the inquiry has been widened and pains have been taken to obtain similar information in regard to the production, coinage, and consumption of foreign countries.

Possessing richer and more extensive mines of gold and silver, and appropriating a larger amount for coinage and manufactures than any other country, the yield of the American mines and the disposition of their product is of great interest to our people, and closely watched in other parts of the world.

THE PRODUCTION OF THE PRECIOUS METALS IN THE UNITED STATES.

As will be seen, the production of 1879 is considerably less than that of the preceding year. It has resulted from the diminished yield of the mines of the Comstock Lode. A depth has been reached 1,000 feet below the bed of the Carson River, and impediments are encountered from accumulations of water and from the oppressive temperature, which discourage and have retarded vertical exploration. This has caused a falling off in the total yield of the State, from the production of the preceding year, which, as officially reported in 1878, was \$47,076,863 of both gold and silver, but which for 1879, J. F. Hollock, the State controller, reports to be only \$19,305,473.97.

The hope of finding similar deposits or a continuation of the large ore-body of the "bonanza mines" in the lower levels of contiguous mines has not as yet been realized.

Although the production of Nevada will be large and continuous for many years, it does not appear probable that the mines of that State will make such enormous contributions to the mineral wealth of the country as they have in previous years.

This decrease has been in part compensated by the results of the more thorough exploration of the mining regions of the Rocky Mountains, especially in Central and Southern Colorado. The production of that State was at least six millions greater in the last than in the preceding year, and will probably furnish an undiminished, if not increased, amount of silver in the future.

While in Colorado inspecting the Denver Mint, I took occasion to visit the mining region in the vicinity of Leadville, and to obtain information bearing upon the question of its present and future production.

There is no doubt of mineral deposits of great richness existing in that portion of the State, which are easily mined, and from which the ore is extracted at comparatively little expense. The deposits extend over a very large area.

The smelters at and in the vicinity of Leadville have reported to this office the production of about $4\frac{1}{4}$ million dollars from the commencement of smelting in the latter part of 1878 to August, 1879; and it is estimated that in addition to this product upwards of $5\frac{1}{2}$ million dollars' worth of high-grade ore have been shipped to other works for treatment, making a total production for the Leadville district of about $9\frac{3}{4}$ million dollars since the discovery of the carbonates, about two years ago.

The rate of the out-turn of the mines is not only likely to continue for some time, but to increase as the mines are further developed, additional smelting-works put in operation, and increased facilities for shipping extended to that section.

After careful inquiry and consideration of the yield of different localities and mines in the United States, I have estimated the total production of the precious metals in the country for the fiscal year 1879 at \$79,712,000, of which \$38,900,000 was gold and \$40,812,000 silver. As nearly as can be ascertained from official reports and other reliable sources, the production was derived from the mines of the States and Territories as follows:

State or Territory.	Gold.	Silver.	Total.
California	\$17,600,000	\$2,400,000	\$20,000,000
Nevada	9,000,000	12,560,000	21,560,000
Colorado	3,225,000	11,700,000	14,925,000
Montana	2,500,000	2,225,000	4,725,000
Idaho	1,200,000	650,000	1,850,000
Utah	575,000	6,250,000	6,825,000
Arizona	800,000	3,550,000	4,350,000
New Mexico	125,000	600,000	725,000
Oregon	1,150,000	20,000	1,170,000
Washington	75,000	20,000	95,000
Dakota	2,420,000	10,000	2,430,000
Michigan (Lake Superior).....	.....	780,000	780,000
North Carolina	90,000	.....	90,000
Georgia	90,000	.....	90,000
Other sources	50,000	47,000	97,000
Total	38,900,000	40,812,000	79,712,000

In the report of the Director of the Mint for 1874, a table was published which had been prepared by R. W. Raymond, United States Commissioner of Mining Statistics, showing the production of gold and silver in this country from 1848 to 1873. I am unable at present to review the data from which this table was prepared or to vouch for its accuracy, but it seems to be desirable that these estimates should be brought up to date.

The following is an approximate estimate of the domestic production for the last six years. It is condensed from a table appended to this

report, and embraces the entire product of each year, unless a larger amount has been used in the arts or bullion has been clandestinely exported, of which there is no proof or reasonable suspicion :

Domestic production of gold and silver, 1874 to 1879.

Fiscal year ending June 30.	Gold.	Silver.	Total.
1874	\$33,490,902	\$37,324,594	\$70,815,496
1875	33,407,856	31,727,560	65,195,416
1876	39,929,166	38,783,016	78,712,182
1877	46,897,390	39,793,573	86,690,963
1878	51,206,360	45,281,385	96,487,745
1879	38,899,858	40,812,132	79,711,990
	243,891,532	233,722,260	477,613,792

These amounts were ascertained by adding to the amount of domestic bullion purchased or deposited for coinage during the year the amount of domestic bullion exported, consumed in the arts and manufactures, and stock of bullion remaining in the country.

The value of the gold and silver contained in argentiferous ores exported in the last six years has not been included in this estimate. Their total gross value for the whole period was little more than a million dollars, and it is impossible to ascertain how much of this valuation was gold, silver, lead, or copper; and shipments have gradually decreased until, during the fiscal year ended June 30, 1879, they amounted only to \$148,195. The statistics of the production of Germany, France, and England include these ores in the reports of the value of gold and silver produced in those countries from Spanish and American ores.

DISPOSITION OF DOMESTIC PRODUCTION.

A reliable test of the accuracy of estimates of total production is their agreement with the statistics which show the disposition annually made of the precious metals.

Nearly all of the gold and a large portion of the silver produced in the United States during the last year was coined at the mints or used in domestic manufactures, arts, and ornamentation. The surplus was exported to non-producing countries.

The amount annually used for coinage and exported is readily ascertained. The Mint records show the one and the customs returns the other. Foreign coin and bullion are now reported separately from domestic. But to obtain accurate statistics of the amount annually consumed by abrasion or loss of coin, and used in the arts, manufactures, and ornamentation is a very difficult task. The annual consumption or appropriation of the precious metals for the latter purpose was placed by Humboldt, in 1803, at \$6,000,000 for France and \$23,000,000 for Europe. Mr. William Jacob, in 1831, from a careful review of the various occupations using gold and silver in manufactures and ornamentation, made the annual consumption in the British Kingdom, for other purposes than coin, to be gold of the value of \$8,183,000, and silver \$4,100,000. His conclusions for Europe, then, were that gold and silver were thus annually used to the value of, in—

Great Britain	\$12,285,000
France	6,000,000
Switzerland	1,750,000
The remaining countries.....	8,025,000
	28,060,000

He estimated that the United States consumed one-twentieth part as much as Europe. He placed the consumption for these purposes in both Europe and America, at \$29,466,250, leaving for coinage as money but 10½ millions annually of the 40 millions then regarded as the world's annual production.

The estimates of the amount of gold and silver annually consumed in the United States in the manufactures, the arts, and ornamentation at the present time widely vary.

In computations heretofore made by this office it has been placed at \$5,000,000, and at the highest \$6,000,000, while in the report of the Silver Commission it was given as a conjecture that the annual consumption of silver was \$10,000,000 in the United States for the arts and manufacturing purposes and \$50,000,000 in all countries outside of Asia.

In order to arrive at an approximate estimate of the consumption of gold and silver in the United States, I directed an examination to be made at the mints and assay-offices manufacturing fine bars, of their books for the last six years, and a report to be made of the amount of fine bars of gold and silver prepared and issued for manufacturing purposes.

The reports show that during the above period of time there were issued for manufacturing purposes \$21,879,040 of gold, and \$22,250,283 of silver, being an annual average consumption of gold bullion obtained from the New York assay-office alone of \$3,646,506, and \$3,708,380 of silver bullion.

The amount paid out at that office for these purposes during the last year was \$2,901,844 of gold, and \$4,482,975 of silver.

Fully one-half of the total bullion product of the country is parted and refined by private enterprise, and a considerable portion of the gold and silver used by manufacturers comes from such refineries. I have assumed that one-fourth of the total consumption for this purpose is of bullion other than New York assay-office bars. This is a moderate estimate for the additional amount, including, as it does, all supplies from private sources and refineries and bars issued by the coinage mints and by the other assay-offices.

I have attempted to secure further statistics of the consumption in the United States by addressing circular-letters to all manufacturers whose addresses I could obtain, who consume gold or silver in the preparation of chemicals and in the manufacture of jewelry, watch-cases, and other solid or plated wares. The circular referred to requested that they would specify the various forms of the metals used, whether United States coin, foreign coin, and old manufactured articles reworked or bullion. The replies that have been received, while incomplete as to the total consumption, are valuable in exhibiting the proportion of the different specified forms used, and also show that the gross amount would be in excess of estimates previously made.

The total consumption reported is as follows:

	United States coin.	Old manufactured articles, including Foreign coin.	Bullion Bars and Native grains.	Total.
Gold	\$1,473,259	\$386,160	\$3,989,081	\$5,848,500
Silver	179,905	144,239	2,288,588	2,612,733
Total	1,653,164	530,399	6,277,669	8,461,233

Out of 3,506 addressed, 1,401 replies were received; and of the latter, 448 were manufacturing and consuming gold and silver, and reported the above amounts; leaving 2,105 not heard from. It is obvious that the estimates of this office are not in excess of what probably would have been reported as the actual amount of the precious metals used, had complete and full returns been made.

From all the information obtained, it may be safely assumed that the annual consumption in the United States of precious metals in all forms now averages seven million dollars of gold and five million dollars of silver, making a total of twelve million dollars; and fuller statistics may show a greater amount thus used. In estimating the amount of domestic production appropriated annually for this use, I have added one-third to the value of such bars furnished from the New York assay-office, which gives the following consumption for the last fiscal year:

Gold, \$3,869,125, and silver, \$5,977,300; and an average annual consumption, for the last six years, of gold, \$4,458,104, and silver, \$4,854,527. The annual coinage export and consumption of bullion produced in the United States (not including old plate and coin) for the last and five preceding years, appears, from data received, to be as follows:

GOLD.

Fiscal years.	Coinage.	Used in arts and manufactures.	Exported (reported by Bureau of Statistics).	Total.
1874.....	\$25,034,031	\$4,578,328	\$3,878,543	\$33,490,902
1875.....	25,831,983	5,382,093	2,233,775	33,467,856
1876.....	33,887,086	4,153,184	1,888,806	39,929,166
1877.....	42,125,662	3,687,192	1,084,536	46,897,390
1878.....	45,922,340	5,078,701	205,319	51,206,360
1879.....	35,005,959	3,869,125	24,774	38,899,858

SILVER.

Fiscal years.	Coinage.	Used in arts and manufactures.	Exported (reported by Bureau of Statistics.)	Total.
1874.....	\$5,764,538	\$4,406,560	\$27,153,496	\$37,324,594
1875.....	10,291,805	4,237,841	17,197,914	31,727,560
1876.....	19,730,654	3,812,018	15,240,344	38,783,016
1877.....	24,543,939	3,774,240	11,475,394	39,793,573
1878.....	25,036,188	5,210,152	15,035,045	45,281,385
1879.....	22,951,768	5,977,300	11,883,064	40,812,132

COIN CIRCULATION OF THE UNITED STATES.

In preparing estimates of the amount of coin in the country, we have official records of the coinage and of the imports and exports of coin; we also have approximate returns of the amount of coin melted for manufacturing purposes. To complete the inquiry as to the coin circulation of the country, it is necessary to consider what amount of coin, foreign and domestic, may have been personally brought by immigrants, and, therefore, not reported by the Custom House. The secretary to the Commissioners of Emigration for the State of New York, H. J. Jackson, esq., states that 79,801 immigrants during the year 1878 landed at Castle Garden, and exchanged there \$520,000 of foreign coin. The average

would be \$6.50 per individual, or \$32.50 per family. Assuming that an equally large amount of American coin, obtained by exchange at home, would be brought by immigrants, and also that a small amount of foreign coin not exchanged at New York would be taken by them to their place of destination, fifteen dollars may be estimated as the average sum brought by each immigrant and not reported in the custom-house returns.

The larger estimates heretofore made do not seem to distinguish between cash represented by drafts and bank bills, or even personal assets, all of which must be disregarded in statistics of coin importation; an official statement of the average "cash means" is too indefinite.

From the foregoing data I estimated in 1874 (Congressional Record, vol. 2, p. 2746) that the amount of coin in the country at the commencement of the calendar year 1873 was reduced to \$132,000,000; and stood at its close at \$143,000,000. This nearly coincides with the estimates of several statisticians made for the same period. The Director of the Mint in his first annual Report stated the coin then in the country (November 1, 1873,) to be about \$140,000,000, of which \$5,000,000 was silver.

The difference between my estimate and that made by the Director of the Mint is comparatively slight and may be accounted for by the difference in dates. I have thought it proper to take the latter as the basis for continuing the estimates, year by year, to the present time.

GOLD.

Fiscal year ending June 30—	Coinage, less coin deposited for re-coinage.	Net export or import of coin.	Gain or loss during the year.	Estimated amount of gold coin in the country at the close of the year.
1873.....				\$135,000,000
1874.....	\$34,853,441	\$7,620,695	*\$27,232,746	162,232,746
1875.....	30,727,862	52,628,351	†21,900,489	140,332,257
1876.....	35,649,931	22,161,121	*13,161,121	153,493,378
1877.....	41,699,696	1,312,268	*40,387,428	193,880,806
1878.....	51,181,497	†2,367,267	*53,548,764	247,429,570
1879.....	39,290,009	228,881	*39,061,128	286,490,698

SILVER.

Fiscal year ending June 30—	Coinage, less coin deposited for re-coinage.	Net export or import of coin.	Gain or loss during the year.	Estimated amount of silver coin in the country at the close of the year.
1873.....				\$5,000,000
1874.....	\$5,713,334	\$1,950,117	*\$3,763,217	8,763,217
1875.....	9,895,476	2,033,246	*7,862,230	16,625,447
1876.....	18,980,405	3,187,118	*15,793,287	32,418,734
1877.....	27,275,958	7,857,186	*19,418,772	51,837,506
1878.....	27,941,127	†573,695	*28,514,822	80,352,328
1879.....	26,518,642	‡5,180,015	*31,698,657	112,050,985

*Gain.

†Loss.

‡Net import.

The number of immigrants during the six years exceeded the emigrants by 761,803, and at \$15 per capita brought upon their persons \$11,500,000 of coin, but doubtless the loss from abrasion, use in manu-

facture and the arts, has equaled the gain from this source, for there has been reported to this office from manufacturers a consumption of about \$1,600,000 of American coin per annum, the coin used by others not reporting would probably swell this amount to \$2,000,000, or a total for the six years of \$12,000,000; the one has, therefore, been taken as an offset to the other, and neither taken into consideration in preparing the foregoing estimates.

It appears that during the last six years there was an increase of gold coin in the country of \$151,490,698, and of silver coin \$107,050,985, of which \$35,801,000 are standard silver dollars, \$8,500,000 trade-dollars, and \$62,749,985 subsidiary coin. The amount of subsidiary coin exceeds the increase by coinage during the period referred to, and is accounted for from the fact that large sums have returned to us from abroad. From an examination of the customs records it appears that there has been an importation since July 1, 1877, of about ten millions United States silver coin, of which about 6,500,000 was subsidiary and over 3,000,000 trade-dollars.

The countries from which this coin was received and the respective amounts are given in a table accompanying this report.

The total amount of gold and silver coin in the country on the 30th of June last was, by the above computation :

Gold	\$286,490,698
Silver	112,050,985
Total	398,541,683

Since the close of the last fiscal year and up to November 1, the imports of gold at the port of New York alone have been :

United States coin	\$7,141,164
Foreign coin	32,110,756
Bullion, &c	12,895,254
Total	52,147,174

During the same period there have been coined of domestic bullion \$12,118,635 in gold and \$9,405,370 in silver, which, added to the \$7,141,164 of United States gold coin imported, makes a total increase to the coin of the country since July 1 of \$28,665,169. This, added to the stock of coin in the country at the end of the fiscal year, gives \$305,750,497 of gold and \$121,456,355 of silver, a total of \$427,206,852, being about \$9 per capita of coin.

This exceeds by \$86,206,852 the coin in the country at any other period, the highest previously having been in 1863, \$341,000,000, and next to that in 1857, \$315,000,000.

In addition to the stock of gold and silver coin there was, on October 31, in the mints and the New York assay-office, bullion awaiting coinage to the amount of \$49,931,035 of gold and \$4,553,182 of silver, which, added to the coin, would give as the amount of coin and bullion in the country October 31, 1879, \$355,681,532 of gold and \$126,009,537 of silver, a total of \$481,691,069.

Should the unprecedented flow of gold continue from foreign countries, unchecked by its reaction upon prices here and abroad, the metallic circulation of the country at the end of this fiscal year will have swollen to over \$600,000,000.

Such result, however, is not to be anticipated, nor, so long as our own mines supply in abundance the precious metals, is it desirable that the needful amount of metallic circulation should be obtained by the depletion of European reserves, to replenish which, at the first opportunity,

the gold will be withdrawn as rapidly as it has been furnished, thus causing violent disturbance of monetary values, and uncertainty and embarrassment in commercial transactions.

Of the specie circulation on the 1st of November, the Comptroller of the Currency and the United States Treasurer report that \$198,859,332.16 were held by the national banks and the Treasury, leaving \$162,200,108.60 of gold and \$66,147,411.24 of silver in use by individuals, corporations, and private or State banking and other institutions.

The gold and silver was held and used as follows:

	Gold.	Silver.		Total.
		Legal tender.	Subsidiary.	
Treasury.....	\$119,920,670 40	\$32,532,702 00	\$17,856,898 76	\$170,310,271 16
National banks.....	23,629,718 00		*4,919,343 00	28,549,061 00
Other circulation.....	162,200,108 60	12,673,498 00	†53,473,913 24	228,347,519 84
Total.....	305,750,497 00	45,206,200 00	†76,250,155 00	427,206,852 00

* Including standard dollars.

† Including trade dollars.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

Replies have been received from a number of foreign countries to which inquiries were addressed respecting their coin and paper circulation, production of precious metals, coinage, movements of gold and silver, and amounts consumed in the arts and manufactures. The documents containing these statistics will be found in the appendix.*

Much of the information communicated is very valuable, and the representatives of the United States abroad and government officials of those nations from which replies were received are entitled to thankful acknowledgments for their promptness in responding to the inquiries.

A brief review and abstract of the interesting and useful facts elicited may be of advantage, and are here presented in connection with reliable data gathered from other authorities.

Great Britain.—The coinage of Great Britain during the calendar year 1878 was as follows:

Gold.....	£2,132,245 = \$10,376,571
Silver.....	614,426 = 2,990,104

And for the last ten years (1869 to 1878 inclusive):

Gold.....	£47,899,263 = \$233,101,763
Silver.....	6,132,154 = 30,085,452

The annual average coinage for the last ten years has been about \$23,000,000 of gold and \$3,000,000 of silver.

In the gold coinage for the years 1877 and 1878 of £3,230,986 nearly one-half, £1,557,500, was light gold coin sent from the Bank of England for recoinage.

Of silver coined at the mint during the year 1878 only £215,500 went to the Bank of England—the remainder going to Scotland, Ireland, and the colonies.

The amount of silver coin issued by the Bank of England to the public during the same year was £187,000, while the amount of worn silver coin withdrawn by the bank was £220,000. The withdrawals of worn silver coin by the Bank of England for recoinage during the last three years exceeded the value of the issues of silver coin to the public by that bank by £350,000, so that the silver coin in circulation in

*The documents here referred to are omitted for want of space, but they are printed in the pamphlet copies of the Director's report.

England and Wales alone was less by £350,000 (\$1,703,275) at the end of 1878 than at the beginning of 1876.

Accounts kept of the waste on £8,186,451 of gold coinage, completed in 1878, showed a loss of £543.6 per million, or .005436 per cent.; of which coinage £4,073,756, or 65 per cent., was light gold coin.

An examination of the last and preceding reports made by C. W. Fremantle, deputy master of the mint, shows that since 1860 silver has been coined of the nominal value of £9,140,094, and that during that period £2,951,120 of worn silver coin had been withdrawn and recoinced, making a net increase in the silver coinage of £6,188,974, and a recoinage of 32.3 per cent. of the silver coined during that period.

The total amount of silver coined at the British mint from 1816 to 1879 was £26,469,248, of which £13,573,900 was coined prior to 1848, since which the total amount of worn silver coin withdrawn was £3,983,338=\$19,384,914.

The gold coinage since 1816 has been £241,936,664=\$1,177,375,042.

Assuming the specie circulation of Great Britain to have been, as estimated by Mr. Fremantle, December 31, 1875, £118,560,000 of gold and £19,000,000 of silver, adding the coinage for the fiscal years 1876, 1877, and 1878 of gold £7,943,185, silver £1,257,300, deducting light coin withdrawn and recoinced for the same period, gold £2,196,075, silver £884,915, and adding the net excess of the imports of British gold coin over the exports for the same years, £2,810,951, and deducting the net excess of exports of silver coin over imports, £184,844, would make the circulation of specie on the first of the present year, gold \$618,620,043, silver \$93,376,169. Total, \$711,996,212.

Germany.—The adoption by the German Empire of gold as its monetary standard, in lieu of silver previously recognized and coined by the individual States, and the withdrawal and sale of the existing silver coinage, inaugurated a financial revolution which has attracted the general attention of all civilized nations, and unsettled values in almost every habitable part of the globe.

This action was apparently the primal cause of the recent unusual fluctuations in the relative values of gold and silver, and of the comparative depreciation of the latter, which has driven other European nations to close their mints against silver, and alarmed every country having a bimetallic system.

Nor could it have been otherwise, for within the last six years the new German coinage has drawn from other nations and absorbed gold to the extent of \$382,411,368. Germany has not only ceased to be a customer for silver, but during the same period upon a market already fully supplied by increasing production, has thrown of her own stock of silver, at variable times and in variable quantities, a total amount up to May last of \$149,702,000, while there remain about \$113,288,000 of the old silver coinage not yet withdrawn, the fear of which still depresses the silver market.

The people of Germany have been sufferers in common with other nations from this general unsettling of values. The state itself in the change of its monetary standard, as yet but partially effected, has met a direct and considerable loss in the sale of the silver depreciated by its action.

The government sales of silver were suspended on May 19 last, and from late dispatches received from Mr. White, United States minister to Germany (in full in appendix), it appears that grave doubts exist in the Reichstag as to the wisdom and policy of the changes already made and of the withdrawal and sale of silver thalers remaining in circulation.

Herr Von Drehend, president of the Reichsbank, stated in debate in last June, that the loss from the withdrawal and sale of silver coin had already amounted to \$17,136,000, and that a further loss of from 19 to 23 million dollars would probably ensue by continuing the withdrawal and sale. He further said, in substance, that while being used to formidable calculations, and understanding well that reforms cannot be made in coinage without heavy sacrifices, he was startled by these figures, and believed there were but few present who did not share his feelings in that respect, and that he considered it to be his duty to strongly recommend to the imperial chancellor a suspension of the sale of silver, and that a real service would be done to the country and the whole world if no more silver was allowed to be sold and the silver market permanently saved from the fears of German silver.

From the report made to the United States minister on the 30th of August, 1879, it appears that the total gold coinage of Germany from 1871 to June 1, 1879, amounted to \$404,057,106, and subsidiary silver to \$101,651,957, and that for 1878 the gold coinage had been \$29,742,879, and the nominal value of the silver coinage was \$1,562,463.

The specie circulation at the close of the year 1878 amounted to \$328,168,462 of gold and \$214,939,957 of silver, of which \$113,288,000 were in pieces of the old coinage, making a total specie circulation of \$543,108,419.

At the end of May, 1879, the banks held in specie \$147,902,482.

The paper circulation of Germany amounts to \$229,596,234, of which \$38,817,300 were of government issue and \$190,778,934 bank circulation.

The production of the mines since 1875 has been as follows:

	Gold.	Silver.
1876	281 Kilo.	139,778 Kilo.
1877	308 "	147,612 "
1878	308 "	166,911 "

The Scandinavian countries.—The Scandinavian states—Norway, Sweden, and Denmark—have entered into a union similar to the Latin Union, gold being the standard and silver subsidiary.

Since this union was effected under the treaty of October 18, 1872, these countries have been engaged in changing their metallic currency from the single silver to the single gold standard.

The coinage of the countries named in pursuance of the Scandinavian monetary treaty amounted on July 1, 1878, to—

Countries.	Gold.		Silver.		Total.	
	Crowns.	Dollars.	Crowns.	Dollars.	Crowns.	Dollars.
Denmark	34,754,640	9,314,233	18,148,229	4,863,724	52,902,869	14,177,957
Sweden	31,086,910	8,331,290	11,643,553	3,120,471	42,730,463	11,451,761
Norway	9,436,650	2,529,022	4,520,000	1,211,860	13,956,650	3,740,382
Total	75,278,200	20,174,545	34,311,782	9,195,555	109,589,982	29,370,100

The net imports of gold into Denmark from 1871 to 1875 amounted to \$11,879,515, while the net exports of silver for the same period amounted to \$2,823,547.

Denmark sold, during the three years ended June 30, 1876, silver amounting to \$4,117,552. In changing from the silver to the gold standard Denmark has absorbed in five years gold to the value of \$11,879,515 and has disposed of, by export, silver of the value of \$2,823,547.

The circulation of the Scandinavian states has been estimated to be as follows:

<i>Denmark.</i>	
Paper circulation.....	\$18,900,000
Gold circulation, including reserve in banks.....	20,000,000
Silver circulation, subsidiary.....	4,863,000
Total.....	43,763,000

<i>Norway.</i>	
Paper circulation.....	10,300,000
Gold circulation, including reserve in banks.....	10,000,000
Silver circulation, subsidiary.....	1,200,000
Total.....	21,500,000

<i>Sweden.</i>	
Paper circulation.....	11,680,000
Gold circulation, including reserve in banks.....	15,000,000
Silver circulation, subsidiary.....	3,120,000
Total.....	29,800,000

The Netherlands.—Holland, like the Scandinavian countries, has been changing from the single silver to the single gold standard.

The change began on the 1st of July, 1875. The imports of gold during the six years 1873 to 1878 exceeded the exports by \$20,282,911 and the imports of silver exceeded the exports by \$8,160,808.

The coinage of gold for the two years 1873 and 1874, prior to the change of standard, amounted to only \$195,400, while the coinage of silver during the same period amounted to \$1,913,722.

The coinage of gold during the four years 1875 to 1878, since the change of standard, amounted to \$23,666,601, while the coinage of silver during the same years amounted to only \$180,209.

During the year 1878 no standard gold coins were struck at the mint, but the coinage of gold consisted of the commercial pieces (ducats) of the value of \$199,250.

The circulation of Holland is estimated to be as follows:

Paper circulation.....	\$73,230,000
Gold circulation, including bank reserve.....	20,000,000
Silver circulation.....	57,600,000
Silver circulation, subsidiary.....	380,000
Total.....	151,210,000

Of the specie circulation nearly fifty millions is held by banks.

The circulation of France and the Latin Union.—An examination ordered in France and Belgium to ascertain the character, date of coinage, number and value of coin in circulation in those countries near the close of the year 1878, disclosed that 19,511 public offices in France held 1,009,559 pieces of gold coins valued at \$3,257,596 and 1,213,406 silver five-franc pieces of an approximate value of \$1,213,000.

In Belgium similar inquiries were made in regard to coins received in payment at the National Bank, its agencies, the state treasurer's at Brussels, and at all of the public offices of account.

From an analysis of the results of these examinations, it was estimated in the annex to the report made by the French commissioners to the Chamber of Deputies, that the number of five-franc pieces in circulation in the states of the Latin Union maintaining specie payments was as follows:

France.....	380,000,000
Belgium.....	55,000,000
Switzerland.....	30,000,000
Total.....	465,000,000

The French commissioners in conclusion say :

Such are the results reached by a careful examination. By these data the general circulation would be 5-franc silver pieces in circulation in the three states of the Union, 2,325 millions of francs. Divisionary silver with the afflux of Italian coins, 375 millions of francs. Gold coins, double of 5-franc pieces, 4,650 millions of francs ; total, 7,350 millions of francs.

It seems to have been assumed that the gold circulation of France and the other States of the Union was double that of silver, and the amount of gold coin, \$3,257,596, found in the public offices in France, compared with the value of the five-franc pieces found in the same offices, if a proper basis for estimating the total circulation, would indicate a proportion of gold more than double that of silver.

But the proportion of gold and silver coins in circulation may be very different from the proportion of those coins in the Treasury. There were in the Bank of France October 5, 1878, \$226,700,000 of gold, and \$202,500,000 of silver, which would indicate not much more gold than silver in circulation. An active circulation may consist of silver rather than gold.

The Belgium investigation which was based upon the character and number of coins used in making payments showed a much larger proportion of silver than of gold. An examination of coins received in payment, instead of coins found in reserves and public offices, might have given different results in France.

While doubting the accuracy of the exhibit, in default of better data, the estimates given are accepted, and the circulation of France placed as follows:

	Francs.	Dollars.
Paper.....	2, 418, 419, 689	466, 755, 000
Gold.....	3, 800, 000, 000	733, 400, 000
Silver, unlimited tender.....	1, 900, 000, 000	366, 700, 000
Silver, limited tender.....	306, 450, 000	59, 144, 850
Total.....	8, 424, 869, 689	= 1, 625, 999, 850

The estimate of the specie in circulation in Switzerland furnished by the Vice-Chancellor is given at \$20,000,000, which, in addition to that in banks, \$12,000,000, would make the total specie circulation but \$32,000,000. This estimate is probably much too low, while that previously given submitted in the annex to the French report appears excessive, yet, as the latter was the basis for official action for the respective governments, if rejected for one country it should be for all. I have, therefore, in compiling the table of circulation given in the appendix, used the calculation of the report to the French chamber of Deputies.

The remaining states of the Latin Union, Greece and Italy, have a forced paper circulation.

In Greece the paper circulation amounts to \$12,890,000, issued by the national and Ionian banks, while the reserve of specie held by these banks amounts to \$4,500,000. There is no mint in Greece, and its minor and subsidiary coins are supplied by the other states of the Latin Union.

The paper circulation of Italy amounts to \$135,000,000, while the specie reserve in banks is only \$17,000,000.

Austria.—The dispatches received from Minister Kasson are of great value, as they show that efforts are being made by this empire to return to a specie basis and maintain the integrity of its paper circulation, while preserving, as far as possible, a coinage and circulation of gold and silver.

The coinage during the year amounted to \$2,600,563 of gold, and \$13,906,258 of silver.

The paper circulation was \$322,938,854.

During the year the mines of Austro-Hungary produced 543½ ounces of gold, and 935,243½ ounces of silver.

Russia.—The information received through the Legation of the United States at St. Petersburg shows that the authorized paper circulation of the Bank of Russia and its branches amounted in January last to \$587,907,562, which has not materially changed to the present time.

The specie reserve held by the banks amounted on the 12th of June last to \$110,500,000, all of which, with the exception of about three millions of dollars, was in gold.

There are no official data in relation to the amount of gold and silver in circulation. There was produced from the mines of Russia in 1877: gold, 2,515 poods; silver, 1,202 poods; total, 3,717 poods; equal in weight to about 134,225 United States pounds.

Austria, Russia, Italy, and Greece, although their banks hold considerable specie, use for circulation depreciated bank-notes, and to resume specie payment would require large increase of gold or silver.

Their respective circulations, as far as attainable, are presented with those of other countries in a table accompanying this report.

Upon the estimate of 30 per cent. of coin reserve to paper issued, the amount required to resume and maintain specie payments over and above the present coin reserve of the banks, and not estimating the additional amount needed for general circulation, would be as follows:

	Paper circulation.	Bank reserve.	Required bank reserve.	Deficiency.
Austria.....	\$322,938,854	\$70,560,000	\$96,881,656	\$26,321,656
Russia.....	587,907,562	110,500,000	176,372,268	65,872,268
Italy.....	135,000,000	17,000,000	40,500,000	23,500,000
Greece.....	12,890,000	4,500,000	3,867,000	.....

No returns have been received from Spain, Portugal, and Turkey.

Portugal adopted the gold standard in 1851, while Spain has practically conformed her monetary system to that of the Latin Union.

The value of the gold coined in Spain from 1861 to 1875, inclusive, was \$140,291,716, and the value of the silver, \$48,425,615. The value of the gold coined in Portugal from 1855 to 1874, inclusive, was \$5,116,470, and of the silver, \$8,748,471.

The circulation of Spain and Portugal has been estimated to be as follows:

	Paper.	Specie, including bank reserves.
Spain.....	\$33,795,000	\$200,000,000
Portugal.....	29,529,000	85,000,000

Turkey has a greatly depreciated paper circulation, estimated at about \$100,000,000.

Africa.—But little information has been received from African countries. Two of them, West Africa and Algiers, conform their standards and circulations to the European nations of which they are dependencies, Great Britain and France.

There has been considerable gold imported into West Africa, the average amount during the last three years annually exceeding the exports \$1,250,000.

The imports of gold in fifty-four years were \$38,727,620, and the exports \$10,309,425.

The imports of silver for the same time were \$2,683,200 and the exports \$819,120.

Algiers has a bank circulation reported in July to be \$8,350,000, with bank reserves of \$3,270,000 in gold, and 2,623,000 in silver, making a total of \$5,893,000. The amount of coin in circulation was \$9,000,000.

In Morocco, no gold coins have been struck for 20 years.

The export of gold dust from 1871 to 1875 was \$8,900, and \$12,500 in silver coin have been exported annually.

Canada.—All of the colonies and dependencies of the British Empire, except the Asiatic, are supplied with silver coin by England. Canada has no mint, but silver coins of the denominations of twenty-five, ten, and five cents are provided by the home government. The gold coins in circulation consist principally of British coins.

Notes similar to United States notes are issued by the Dominion, the total amount of which in circulation on the 30th of April last was \$10,674,850.14. In addition to Dominion notes, the banks issue notes which amounted at the same date to \$18,372,892.45, while the total specie held by the banks amounted to \$6,291,285.48.

Mexico.—The circulation of this country consists principally of silver, bank notes being issued but by a single institution, and too inconsiderable to be noticed.

Both gold and silver are coined and exported in coin and bullion, although charged with an export duty of 5 per cent.

The coinage for the year 1878 was—

Of gold	\$689,688
Of silver	22,112,680

and for 9½ years has been \$8,456,601 gold and \$193,966,699 silver, averaging annually a coinage of nearly \$1,000,000 of the former and \$20,000,000 of the latter. Probably the average production has been about the same amount.

The exports for three years ending 1878 were gold \$6,388,535, silver \$58,373,039; indicating at this time a greater export of gold than the probable annual production, as estimated from the coinage.

Central and South America.—The information received in relation to the States of Central and South America is very meager, with the exception of Colombia.

In regard to the latter, Mr. Ernest Dichman, the United States minister resident, has furnished very complete information and tables of coinage and of imports and exports.

The bank-note circulation of Colombia at the close of the year 1878 amounted to \$1,895,343, of which the banks held \$362,047, together with specie reserves of about \$200,000 in gold and \$1,500,000 in silver. The total specie circulation of the country is reported as \$4,700,000, of which about \$4,000,000 is silver.

The production of the mines of Colombia is about \$1,000,000 a year in silver and varies between 3 and 5 millions a year in gold.

The coinage of the mints for the ten years ended August 31, 1878, was, gold, \$3,026,499; silver, \$2,195,591.

The exports of gold and silver during the same period amounted to \$19,775,210, while the imports of the same are reported as 79,780³⁵⁴ kilograms; but as the gold and silver are not separated, the value cannot be ascertained.

The circulation of Venezuela consists principally of foreign coin, and in Peru paper has driven specie out of circulation. Its paper soles were quoted last July at 53 per cent. discount. The paper circulation is estimated at \$13,098,820.

No report has been received from Brazil, the only one of the South

American States which adheres to the gold standard. Its paper circulation is estimated at \$91,000,000.

The Hawaiian Islands.—The amount of specie in circulation in the Sandwich Islands is reported by Mr. Morton, the chargé d'affaires *ad interim* at Honolulu, at \$800,000 in gold and \$500,000 in silver.

There is no paper currency, but certificates of deposit are issued by the treasury for coin deposited.

Australia.—As Australia is second only to the United States, of all the countries on the globe, in the production of gold, its monetary statistics are of great interest.

Mr. O. M. Spencer, the United States consul-general at Melbourne, has communicated information of importance in relation to the production of the precious metals and the circulation of the banks of Australia later than any officially published in this country.

The gold mines of Australia, like those of the United States, are yielding a diminished annual supply, the amount for 1877 being only about two-thirds of the production of 1873, and a still further reduction is reported in the yield for 1878.

The production for 1877 compares with the production for 1873 as follows:

	Ounces.	Value.
1873	2, 243, 372	\$42, 779, 908
1877	1, 519, 548	29, 018, 223
Decrease	723, 824	13, 761, 685

The net exports of gold, although diminished, have not lessened in a corresponding ratio, owing probably to the large stock of gold in the country.

The circulation of bank notes for 2½ millions of people amounts to \$21,604,936, for which the banks hold a specie reserve of \$40,765,131.

Japan.—The Japanese Government, after some years' efforts to maintain a gold standard, on the 25th of May, 1878, made the silver trade dollar of 420 grains of their currency a legal tender in payment of all public and private debts. Being four grains heavier than the Mexican dollar, it was supposed, as was at one time believed in this country concerning our trade dollar of the same weight exported to China, that it would drive the Mexican dollar out of circulation.

The experience in regard to both the American and Japanese trade dollars has been the same. Their bullion value being greater than that of the coin they were intended to supplant, instead of circulating to any considerable extent, they were melted and disposed of as bullion at their higher value.

In November the coinage of the Japanese trade dollar was suspended, and in its stead the coinage of the silver yen of 416 grains was commenced and has been since continued.

The coinage during the year ending June 30, 1878, was yen of gold 357,578, and of silver 4,310,345.

The total coinage of the mint at Osaca up to the 30th of June, 1878, is yen 82,785,397.63.

The exportation of coin and bullion from Japan from 1871 to 1878 has exceeded the importation by \$40,000,000, so that the country has comparatively but little coin in circulation; its paper having fallen from 8 per cent discount against gold in 1877 to 13 per cent discount against silver in October, 1878.

The paper circulation amounts to about \$143,000,000.

Asia.—Nothing has been received from the commercial agents or

representatives of our government in India, and nothing of importance from any other Asiatic country. The absorption by those countries of the precious metals has been large and uninterrupted, and as the immense resources of India are further developed the influx and absorption of treasure must continue. Recent statistics of the import of treasure to Eastern nations, and especially to India, are presented in the appendix.

From 1866 to 1878 the value of the merchandise exports of India was .. \$2, 963, 199, 854
Merchandise imports 1, 803, 536, 003

Excess of merchandise exports over imports \$1, 159, 663, 851
Excess of treasure imports over exports 453, 249, 202

Leaving a balance of exports over imports of..... 707, 414, 649

Thus it appears that for the last twelve years the average annual import of treasure into India was \$45,500,000, and the average export for the same period \$7,700,000, making the average yearly gain of treasure \$38,000,000, by far the larger portion of which was in silver.

From July 1, 1873, to September 30, 1879, the exports of silver from the United States to China amounted to \$59,361,557, and during the same period about \$41,000,000 was exported from Europe to that country.

Asia, with nearly double the population of Europe and America combined, depends almost exclusively upon the Western Continent for its supply of the precious metals. The annual import into Asia and Egypt of silver for the last thirty years has averaged \$40,000,000.

At the beginning of the century, according to Humboldt, they took twenty-five out of forty-three millions of silver annually produced, and the remaining stock was insufficient to supply the requirements of silver for manufactures and change money. England in 1816, and the United States in 1853, depreciated their subsidiary silver coins, not on account of the excess, but from scarcity of silver and impossibility otherwise to retain their silver coins from export to the East. There is no reason to apprehend that the demand of India and China for silver will decline. During the last twenty-five years India has taken an average of \$38,000,000, and China \$9,000,000, making the average yearly absorption of silver by those nations \$47,000,000. It is not unreasonable to expect that their future requirements will fully equal that amount.

The silver coinage of India from 1835 to 1876 was equivalent to \$958,769,275, an annual average appropriation of silver for coinage during forty-two years of \$22,827,839, leaving \$15,000,000 of the total average import for ornamentation and other purposes.

SUMMARY OF THE STATISTICAL INFORMATION.

It seemed desirable to group and tabulate the recent and valuable information forwarded by our legations from foreign countries, although incomplete, and to indicate the present and probable future production, consumption in coinage and the arts, the demand and the supply of gold and silver in those countries.

The effort has been not to duplicate information already published and in the possession of the public, through the reports presented to Congress, and it is only reproduced when necessary to complete a summary of the statistics embracing the field of examination.

In some cases the figures are based upon estimates, but unless so indicated, they are taken from official dispatches and publications, or recognized authorities.

The exhaustive examination made by Dr. Soetbeer, published in the present year, shows the total production of the precious metals in all

countries since the discovery of America, the comparative values of gold and silver during that period, and their coinage since the year 1850.

What is presented here will merely supplement the information contained in that publication, and that presented in the report of the Silver Commission of 1876, and of the International Convention, lately published by Congress.

The statistics contained in those reports, as far as used, have, when practicable, been compared with the official reports, with the dispatches and later information presented in the Appendix, and with the official publications at the command of this office.

WORLD'S PRODUCTION OF GOLD AND SILVER.

The information in relation to the production of the precious metals contained in the dispatches received is so meagre that no correct estimate of the world's production can be based upon it for the last or preceding year.

The annual supply of gold, which reached its height in the year 1856, has very largely declined within the last few years, as will be seen from the following table of the production of gold in the three countries which produce about four-fifths of the world's supply :

GOLD.

Year.	United States.	Russia.	Australia.	Total.
1853.....	\$65,000,000	\$16,000,000	\$50,600,000	\$131,600,000
1856.....	55,000,000	18,000,000	61,000,000	134,000,000
1861.....	43,000,000	15,500,000	53,000,000	111,500,000
1870.....	50,000,000	23,400,000	40,000,000	113,400,000
1876.....	39,929,166	22,300,000	28,000,000	90,229,166
1877.....	46,897,390	27,000,000	24,000,000	97,897,390
1878.....	51,206,360	*25,000,000	23,000,000	99,206,360
1879.....	38,899,858	*25,000,000	*23,000,000	86,899,858

* Estimated.

A table is presented in the Appendix, taken from the publication of Dr. Soetbeer, the eminent German statistician, showing the estimated annual production of gold and silver for a series of years. This estimate is higher than many of those heretofore published.

It is safe to say that the production of gold during the last year was less and the production of silver considerably greater than the annual average given by Dr. Soetbeer for 1871-1875, viz:

Gold.....	\$113,432,300
Silver.....	81,849,300
Total	195,281,600

THE WORLD'S CONSUMPTION IN ARTS, MANUFACTURES, AND ORNAMENTATION.

The official dispatches contain but little additional information on this subject, except in continuation of statistics heretofore published.

Articles containing or composed of gold or silver are required in France to be examined and marked by a bureau of guarantee, and the quantity of gold or silver contained is registered. In the last twenty-four years, the value of gold in the articles thus registered was \$222,140,729,

and of silver \$81,423,938, being an annual average of \$9,255,863 of gold, and \$3,392,664 of silver.

An examination of the law shows that the articles are permitted to be of three standards of fineness for gold, namely, 920, 840, and 750 thousandths, a mean fineness of 837 thousandths, and of two standards for silver, 950 and 800, making the mean fineness of the latter 875. The statement of the value of the gold and silver thus used in France would have to be correspondingly diminished were it not that much gold and silver used and dissolved for chemical and electro-plating purposes, and probably that made into gold or silver leaf, are not stamped or recorded; and the annual consumption probably fully equals the figures given for the last year.

Gold.....	\$10,817,006
Silver.....	3,250,046
Total.....	14,067,052

Upon these data, an approximate estimate can be made of the consumption of precious metals in countries similarly situated, especially on the continent of Europe. Other data of the excess of imports over exports of precious metals into countries not using them for coinage, as, for instance, India, where the imports of gold in forty years have exceeded the exports by more than \$400,000,000, of which only \$8,000,000 have been coined as money, are thought to indicate a large annual absorption and consumption of the precious metals in every country.

From the data thus furnished and from inability to account for the disappearance of a large excess in imports over exports of the precious metals in other countries, except that they had been used in manufactures and arts, computations have been made of the amount consumed for these purposes in such countries and in the world.

If, however, all civilized countries used as large an amount proportioned to their population as France and the United States, the world's annual supply would not suffice, and nothing would be left for new coinage. It is a very moderate estimate that the remaining countries of Europe and America, containing fourfold the population and including nations wealthy, powerful, and far advanced in manufactures and the arts, consume twice as much as France and the United States, and to place the total consumption of Europe and America for these purposes at from 45 to 55 millions of gold and from 25 to 35 millions of silver. The use of silver would be proportionally greater and of gold less in other countries than the proportionate consumption of those metals in France and the United States.

STATISTICS OF COINAGE.

The future use or annual appropriation of silver and gold is so uncertain that opinions and conjectures are of little value.

The coinage of gold is open for depositors at the mints in almost every country of the Western World, while silver has, with few exceptions, been excluded, except on government account.

A table is presented in the Appendix showing the value in United States money of the coinages of the various countries of the world, as far as they could be ascertained, for the last four years, separately. While this table is valuable as showing the work performed by the mints of the countries issuing metallic money, it does not accurately show the amount each country has added to its stock of coined money, for a considerable portion consists of recoinage of existing coins.

Where official records of specie imports and exports fail to distinguish coin from bullion, the coinage statistics of a country furnish imperfect and insufficient data for estimating its metallic circulation, except for short periods after a change in its coinage and the demonetization of pre-existing coins.

It is evident that the aggregate coinage of all the countries for a single year or given period must far exceed the actual addition to the world's stock of coined money for the same time; for the coinage in every country is largely manufactured from newly-coined money imported and withdrawn from the circulation of other countries.

In ascertaining the value of silver both in this and the other tables presented in the appendix, the coinage rate of the standard silver dollar has been taken as the basis of the computations.

As shown by the table of coinages, the total coinage of several of the principal countries of the World for the last few years has been :

Year.	No. of countries.	Gold.	Silver.	Total.
1875.....	20	\$195, 987, 428	\$119, 915, 467	\$315, 902, 895
1876.....	16	213, 119, 278	126, 577, 164	339, 696, 442
1877.....	12	173, 675, 555	78, 402, 648	252, 078, 203
1878.....	13	161, 605, 522	73, 613, 342	235, 218, 864

The closure of European mints to the free coinage of silver has lessened the amount of that metal coined, and its coinage will be comparatively light, unless nations now under suspension of specie payments undertake to resume and use silver more freely for that purpose. The annual consumption by Great Britain for fractional coinage indicates that only about fifteen millions would be required by Europe for coinage should gold become the single standard of that continent, and five millions would suffice to renew the subsidiary coinage of America should silver be demonetized in this continent also.

STATISTICS OF CIRCULATION.

The paper circulation of commercial countries is ascertained without much difficulty, as the issues of governments and banks are generally given in official reports.

The specie in circulation in the world at any given year or period, or even in a particular country, cannot be accurately ascertained, and must in part be estimated. Approximate figures may be given, but no statistician will claim exactness.

The opinions of the best and latest authorities attainable have been collated, and are presented in a table with late official statements of paper circulation or approximate estimates.

The aggregate circulation of twenty-four States, with a population of 446,699,890, is as thus reported and estimated:

Paper.....	\$3, 306, 480, 151
Gold.....	2, 685, 691, 372
Silver (full legal tender).....	813, 912, 303
Silver (limited tender).....	310, 247, 960
Total.....	7, 116, 331, 786

which shows a per capita circulation of \$15.93, of which \$7.40 is paper and \$8.53 metallic. The per capita circulation of gold is \$6.02, of full legal-tender silver \$1.82, and of limited tender silver \$0.69.

In nine of these countries, having a paper circulation of \$1,407,335,236, specie payments have been suspended, and some of them use largely base metals for fractional currency, of which no account has been taken.

COURSE OF PRICES.

The discovery of the gold mines of California and Australia, and outpouring of their mineral wealth to that of the Old World, excited an apprehension in Europe lest an oversupply of silver and gold might diminish the purchasing power of money, disturb values, and inflate prices.

The large production of the precious metals in the last few years has been measurably absorbed by increasing wealth, wider commerce, and the more frequent interchange of commodities.

Notwithstanding the large additions to the monetary supply by the Comstock Lode, the prices of commodities measured in silver as well as gold have lowered. This may in part be accounted for by the change in several European countries from the silver to the gold standard.

The Director of the Mint, in his report for 1873, predicted that "the gradual adoption of the gold standard and consequent demonetization of silver will, of course, be followed by an increase in the value of gold, or, what is the same thing, a decrease in the price of articles measured by it."

Sufficient time has elapsed since 1873 to verify this prediction and to permit an examination of the course of prices which it may be profitable to trace through the last six years.

The prices of the exports of a country are usually regulated by the prices in the markets of the world, are least disturbed by local influences and best suited for such comparisons. The exports of this country for the last ten years, dividing value by quantity of each article, give the yearly average export price.

Rejecting a few articles of which the small quantity exported or variable quality afford no fair criterion, there remain eighty articles comprising 84 per cent. of the value of the merchandise exports of last year.

The results of a comparison of the price of each article in subsequent years with its price in 1870, added and averaged for each year, afford an indication of the general rise or fall of prices; that is, the purchasing power of money in this country for each of the ten years. Such examination shows a rise in gold prices from 1870 to 1874 and subsequent decline, the ratio of prices in each year to the prices of 1870 being in United States notes and in gold as follows:

Fiscal years ending—	Comparative currency prices of exports with their like price in 1869-70.	Comparative gold prices of exports with their like price in 1869-70.	Comparative purchasing value of United States notes with their like value in 1869-70, as measured by the prices of United States exports.	Comparative purchasing value of gold with its like value in 1869-70, as measured by the prices of United States exports.	Comparative purchasing value of silver.
1870	\$1 00	\$1 00	\$1 00	\$1 00	\$1 00
1871	95.6	1 04.7	1 04.6	95.5	95.7
1872	95.3	1 04.8	1 04.9	95.4	96.15
1873	98.7	1 06.5	1 01.3	93.8	92.8
1874	99.1	1 09	1 00.9	91.7	89.1
1875	91.9	1 00.2	1 08.8	99.8	94.8
1876	85.5	92.4	1 16.9	1 08.2	98.8
1877	82.5	94	1 21.2	1 06.3	95.7
1878	73.9	88.7	1 35.3	1 12.7	1 00.0
1879	67.7	86	1 47.7	1 16.2	97.9

The prices of the year 1869-70 are nearly the average prices for the closing years of the five decades preceding the year 1879, namely, 1829, 1839, 1849, 1859, and 1869.

Examination has not been made, and it may be impossible to ascertain, whether the prices of the fiscal year 1869-70 are average prices in this country for the last fifty years or during the century; but the prices of that year as given in English statistical authorities are about the same as for the closing year of five preceding decades, except 1849.

Similar tables of prices in Europe, combined with those of American exports above stated, show the following comparative prices of commodities and respective purchasing power of gold and silver for the last ten years:

	Prices of commodities in—		Purchasing value (measured by commodities) of—	
	Gold.	Silver.	Gold.	Silver.
1870.....	\$100	\$100	\$100	\$100
1871.....	102.2	101.1	97.9	98.9
1872.....	104.8	105	95.4	95.3
1873.....	106.4	107.7	94	92.9
1874.....	104.6	107.7	95.6	92.9
1875.....	98.3	103.3	101.8	96.3
1876.....	96.3	106.1	103.8	94.2
1877.....	95.9	107.6	104.3	95
1878.....	91.6	103.2	109.2	96.9
1879.....	86.7	103	115.3	97.1

The prices given are the average prices taken from statistical authorities for the fiscal years named of American exports and leading English commodities, and except for the last two years of French imports and exports, and indicate as to those countries the comparative average purchasing power of gold and silver respectively during the ten years.

These comparisons indicate a rise in the value of money measured in commodities in Europe, and especially during the last year in this country. From the movement of the precious metals to this country at this time, a further decline in prices may be expected on the Continent, and an advance in the United States.

PRESENT MONETARY SITUATION.

In conclusion this may be asserted with reasonable confidence and fairly stated as the present monetary situation.

As general prices have not advanced above those of fifty years ago the annual supply of the precious metals, although increased fivefold, is not excessive nor more than sufficient to satisfy the world's present needs for coinage and manufactures.

The larger production has been absorbed and required by the growing wealth, commerce, and population of civilized nations, and has not inflated prices by depreciating the value of money.

Probably one-half of the gold and one-third of the silver annually obtained from the mines are consumed in manufactures and the arts, and from one-third to one-half of the silver and the remainder of the gold are appropriated, and under present legislation will be required, for coinage in Europe and America, while the vast populations of India and China will continue to absorb the surplus of silver as heretofore during the century in varying amounts from 20 to 40 millions of dollars.

Should the free coinage of silver at a fixed valuation with gold be established by international agreement and suitable legislation, no excess of silver above the needs for coinage, manufacture and Eastern export may be feared, and silver from such universal legal power equally with gold to discharge indebtedness, and the necessity for its use for the smaller denominations could not materially fall below the comparative valuation that may be agreed upon.

Should the \$650,000,000 of silver coins now permitted to circulate as full legal tender in Europe be demonetized consequences will follow more disastrous to the stability of silver and all monetary values than have attended its partial exclusion from European circulation, and its immediate further depreciation would pour the whole supply upon nations willing to receive and use it as money. Silver would become almost their exclusive circulation.

The United States could not single-handed among commercial nations, with no European co-operation or allies, sustain the value of silver from the inevitable fall.

If European nations continue to decline overtures for an international agreement in regard to the coinage of silver, the expediency of opening our mints to the free coinage of their present stock of silver and inviting its speedy demonetization or export here is questionable.

The true policy of this country is such conservative action as will tend to bring the values of gold and silver to their former relations, upholding the one and preventing the appreciation of the other until it can be determined whether commercial nations are willing that both metals should be yoked for equal monetary service.

But in case the use of silver as money must be abandoned, it is gratifying to believe that the vast resources, the agricultural and mineral wealth, the present development of mining and manufacturing interests and facilities for inland commerce, the comparative lightness of taxation and relief from heavy foreign indebtedness, and, above all, the productive genius, industry, inventive skill, and capacity of the people of the United States will enable them to retain, or as now, draw from abroad the gold needed for their monetary use, and that the commercial disasters and depression threatened or feared as the result of restricting the commercial world to one metal are more likely to fall upon the nations that initiated, and are responsible for, the movement.

I am, very respectfully,

HORATIO C. BURCHARD,
Director of the Mint.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

APPENDIX.

1.—Statement of earnings and expenditures of the mints and assay offices of the United States for the fiscal year ended June 30, 1879.

	Mints.					Assay-offices.				Total.
	Philadelphia	San Francisco.	Carson.	New Orleans.	Denver.	New York.	Boise.	Charlotte.	Helena.	
Earnings:										
Parting, refining, &c.....	\$5,556 81	\$148,126 17	\$5,310 30	\$517 31		\$95,260 05				\$254,770 64
Seigniorage on coinage of standard silver dollars.....	1,382,032 68	1,648,599 16	182,671 58	74,162 67						3,287,466 09
Sweeps, grains, and flux bars from deposit melting.....	553 55	1,599 21			\$346 21	2,729 89		\$82 80	\$1,173 14	6,484 80
Alloy and toughening charges.....		2,865 20	60 01	12 54		1,136 55				4,074 30
Gain on manufacture of minor coins.....	31,292 33									31,292 33
Profit on medals.....	2,493 36									2,493 36
Proceeds of sale of old material.....	469 28	1,078 48	253 65	557 35		23 84	\$15 76			2,398 36
Assay of ores, &c.....	216 50	108 00		12 00	900 00	340 00	81 00	165 17	300 00	2,122 67
Melting, assaying, and stamping bars.....					466 66		193 25	142 21	868 69	1,670 81
Surplus gold bullion returned by coiner.....		72 34								72 34
	1,422,614 51	1,802,448 56	188,295 54	75,261 87	1,712 87	99,490 33	290 01	390 18	2,341 83	3,592,845 70
Expenditures:										
Salaries.....	34,850 00	24,900 00	23,549 90	18,133 48	7,950 00	32,150 00	3,000 00	2,500 00	5,677 14	152,710 52
Wages of workmen.....	284,764 10	260,990 84	79,999 38	56,298 91	8,300 00	20,843 50			5,104 26	716,300 99
Incidental and contingent expenses.....	82,495 73	75,864 63	21,059 15	24,902 68	3,345 41	7,706 63	2,890 21	624 91	7,821 12	226,709 47
Parting and refining expenses.....	3,560 17	128,474 58	5,809 72			75,788 76				213,633 23
Expense of distributing silver coin.....	176 61	76,844 41	16,320 20	133 10						93,474 32
Minor coinage wastage.....	775 00									775 00
New boilers and boiler-house.....			8,500 00							8,500 00
Repairs and new machinery.....				71,257 88						71,257 88
Expenses of distributing minor coin.....	1,299 97									1,299 97
Loss on sale of sweeps.....	7,265 01	5,664 79				4,423 89				17,353 69
Wastage of operative officers.....	9,910 13	8,550 34	2,096 36	1,825 48						22,382 31
	424,096 72	581,289 59	157,334 71	172,551 53	19,595 41	140,911 78	5,890 21	3,124 91	18,602 52	1,524,397 38

DIRECTOR OF THE MINT.

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II.—Deposits and purchases of gold and silver bullion during the fiscal year ended June 30, 1879.

Description.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
GOLD.										
Redeposits { Fine bars	\$8,754,734 26					\$51,284 59				\$8,806,018 85
Unparted bars	272,696 68	\$20,904 60				413,603 44		\$133 04	\$4,428 70	711,766 46
United States bullion (domestic production)	188,091 69	28,907,727 03	\$318,735 52	\$410,889 33		8,203,577 92	\$67,266 17	404,762 27	48,655 96	38,549,705 89
United States coin	71,525 37	100 00				126,457 80				198,083 17
Foreign bullion	31,698 14	337,011 43			\$204 83	680,306 59		575 85		1,069,796 89
Foreign coin	2,147 26	154,712 93	117 19		51,788 33	1,290,054 00				1,498,819 71
Jewelers' bars, old plate, &c.	341,188 82				15,420 51	580,278 64			863 17	937,751 14
Total gold	9,662,082 22	29,440,456 04	318,852 71	410,889 33	67,413 67	11,345,562 98	67,266 17	405,471 16	53,947 83	51,771,942 11
SILVER.										
Redeposits { Fine bars	3,868,258 12									3,868,258 12
Unparted bars						277,722 17		5 82	34 76	277,762 75
United States bullion (domestic production)	5,457,142 56	13,061,977 50	1,020,660 13	6,120 46	824,944 41	6,234,635 04	4,218 19	324,697 03	333 24	26,934,728 56
United States coin	10,257 45	350 34								10,607 79
Foreign bullion		806,697 84			4,891 46	261,325 67		4 32		1,072,919 29
Foreign coin	268,330 13	20,403 13	11		286,076 10	123,823 02				698,632 49
Jewelers' bars, old plate, &c.	74,105 97				12,282 09	122,192 45			29 21	208,609 72
Total silver	9,678,094 23	13,889,428 81	1,020,660 24	6,120 46	1,128,194 06	7,019,698 35	4,218 19	324,707 17	397 21	33,071,518 72
Gold and silver received and operated upon	19,340,176 45	43,329,884 85	1,339,512 95	417,009 79	1,195,607 73	18,365,261 33	71,484 36	730,178 33	54,345 04	84,843,460 83
Less redeposits:										
Gold	9,027,430 94	20,904 60				464,888 03		133 04	4,428 70	9,517,785 31
Silver	3,868,258 12					277,722 17		5 82	34 76	4,146,020 87
Total redeposits	12,895,689 06	20,904 60				742,610 20		138 86	4,463 46	13,663,806 18
Total deposits and purchases.	6,444,487 39	43,308,980 25	1,339,512 95	417,009 79	1,195,607 73	17,622,651 13	71,484 36	730,039 47	49,881 58	71,179,654 65

III.—Coinage executed during the fiscal year ended June 30, 1879.

Denomination.	Mint at Philadelphia.		Mint at San Francisco.		Mint at Carson.		Mint at New Orleans.*		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles	465,030	\$9,300,600 00	1,384,000	\$27,680,000 00	12,687	\$253,740 00			1,861,717	\$37,234,340 00
Eagles	73,800	738,000 00	26,100	261,000 00	3,244	32,440 00			103,144	1,031,440 00
Half-eagles	113,100	565,500 00	166,900	834,500 00	8,426	42,130 00			288,426	1,442,130 00
Three dollars	36,394	109,182 00							36,394	109,182 00
Quarter-eagles	245,220	613,050 00	221,500	553,750 00					466,720	1,166,800 00
Dollars	3,020	3,020 00							3,020	3,020 00
Total gold	936,564	11,329,352 00	1,798,500	29,329,250 00	24,357	328,310 00			2,759,421	40,986,912 00
SILVER.										
Standard dollars	12,124,500	12,124,500 00	12,722,000	12,722,000 00	1,644,000	1,644,000 00	737,000	\$737,000 00	27,227,500	27,227,500 00
Half dollars	450	225 00							450	225 00
Quarter-dollars	450	112 50							450	112 50
Dimes	450	45 00							450	45 00
Total silver	12,125,850	12,124,882 50	12,722,000	12,722,000 00	1,644,000	1,644,000 00	737,000	737,000 00	27,228,850	27,227,882 50
MINOR.										
Five cents	23,500	1,175 00							23,500	1,175 00
Three cents	32,800	984 00							32,800	984 00
One cent	9,563,900	95,639 00							9,563,900	95,639 00
Total minor	9,620,200	97,798 00							9,620,200	97,798 00
Total coinage	22,682,614	23,552,032 50	14,520,500	42,051,250 00	1,668,357	1,972,310 00	737,000	737,000 00	39,008,471	68,312,592 50

*Coinage recommenced February 20, 1879.

IV.—Bars manufactured during the fiscal year ended June 30, 1879.

Description.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
GOLD.										
Fine bars	\$80,997 82					\$6,639,213 41				\$6,729,211 23
Mint bars						5,309,001 11				5,309,001 11
Unparted bars		\$1,798 29		\$413,103 06			\$64,280 00	\$405,471 16	\$53,947 83	938,600 34
Total gold	89,997 82	1,798 29		413,103 06		11,948,214 52	64,280 00	405,471 16	53,947 83	12,976,812 68
SILVER.										
Fine bars	125,614 22	1,555,184 63				7,006,828 98				8,687,627 83
Unparted bars		24,012 75		2,165 50			6,891 65	324,707 17	397 21	358,174 28
Total silver	125,614 22	1,579,197 38		2,165 50		7,006,828 98	6,891 65	324,707 17	397 21	9,045,802 11
Total gold and silver	215,612 04	1,580,995 67		415,268 56		18,955,043 50	71,171 65	730,178 33	54,345 04	22,022,614 79

V.—*Deposits of gold of domestic production during the fiscal year ended June 30, 1879.*

Locality.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
Alabama.....	\$1,886 85									\$1,886 85
Alaska.....		\$1,168 68								1,168 68
Arizona.....		161,358 94				\$831 47				162,190 41
California.....	372 17	7,949,154 55	\$91,919 28			392,015 24				8,433,461 24
Colorado.....	6,781 16	238 80		\$399,268 83		1,826,141 32				2,232,430 11
Dakota.....	43,821 84		2,121 10	4,959 71		2,144,352 57				2,195,255 22
Georgia.....	30,324 24					47,292 11			\$2,783 60	80,400 04
Idaho.....	744 09	455,993 15	938 98			289,065 84	\$64,687 80			811,429 86
Lake Superior.....						123 90				123 99
Montana.....	2,817 72	31,148 81				1,437,361 79		\$404,762 27		1,876,090 59
Nevada.....	2 70	36,045 95	223,756 16			1,545,666 25				1,805,471 06
New Hampshire.....						721 55				721 55
New Mexico.....	163 14			5,485 04		84,114 07				89,762 85
North Carolina.....	28,547 36					10,838 22			42,691 05	82,076 63
Oregon.....	4,028 76	568,490 18					2,578 37			575,037 31
South Carolina.....	2,252 14								3,181 22	5,433 36
Tennessee.....	1,499 61					202 35				1,701 96
Utah.....		36,924 67				23,694 80				60,619 47
Vermont.....	180 86									180 86
Virginia.....	13,030 77					1,596 77				14,627 54
Washington Territory.....		21,378 42								21,378 42
Wyoming Territory.....	10,131 96	1,440 45		1,175 15		14,508 29				27,255 85
Refined bullion.....		18,644,428 42								18,644,428 42
Parted from silver.....	13,564 28	1,000,016 01				380,959 17				1,394,539 46
Other sources.....	27,942 04					4,092 12				32,034 16
Total gold.....	188,091 69	28,907,727 03	318,735 52	410,889 33		8,203,577 92	67,266 17	404,762 27	48,655 96	38,549,705 89

VI.—Deposits and purchases of silver of domestic production during the fiscal year ended June 30, 1879.

Locality.	Mints.					Assay-offices.				Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boise.	Helena.	Charlotte.	
Arizona		\$537, 253 85				\$1, 462 45				\$538, 716 30
California	\$23, 177 62	94, 144 51	\$9, 418 64							126, 740 77
Colorado				\$2, 171 64		3, 077, 048 31				3, 079, 219 95
Dakota			17 00							17 00
Georgia									\$5 64	5 64
Idaho		116, 341 98	20 50				\$2, 994 33			119, 356 81
Lake Superior	1, 999 42					775, 872 09				777, 871 51
Montana		141, 519 24				637, 717 46		\$324, 697 03		1, 103, 993 73
Nevada		4, 347, 245 25	1, 011, 203 99			453, 215 82				5, 811, 665 06
New Mexico						317, 047 68				317, 047 68
North Carolina									317 13	317 13
South Carolina									10 47	10 47
Utah	70, 945 66	69, 968 31				880, 555 90				1, 021, 469 87
Refined bullion		6, 840, 025 56								6, 840, 025 56
Parted from gold	13, 146 42	81, 350 82				91, 715 33				186, 212 57
Contained in gold				3, 948 82			1, 223 86			5, 172 68
Other sources	5, 347, 873 44	834, 127 98			\$824, 944 41					7, 006, 945 83
Total silver	5, 457, 142 56	13, 061, 977 50	1, 020, 660 13	6, 120 46	824, 944 41	6, 234, 635 04	4, 218 19	324, 697 03	333 24	26, 934, 728 56
Total gold and silver	5, 645, 234 25	41, 969, 704 53	1, 339, 395 65	417, 009 79	824, 944 41	14, 438, 212 96	71, 484 36	720, 459 30	48, 089 20	65, 484, 434 45

VII.—Gold and silver of domestic production deposited at the mints and assay-offices from their organization to the close of the fiscal year ended June 30, 1879.

Locality.	Gold.	Silver.	Total.
Alabama	\$219, 120 16		\$219, 120 16
Alaska	24, 021 57		24, 021 57
Arizona	2, 097, 822 31	\$1, 125, 394 26	3, 223, 216 57
California	694, 940, 153 93	1, 373, 703 54	696, 313, 857 47
Colorado	32, 216, 588 70	18, 926, 099 15	51, 142, 687 85
Dakota	4, 485, 090 80	17 00	4, 485, 107 80
Georgia	7, 608, 250 95	409 47	7, 608, 660 42
Idaho	23, 626, 870 38	624, 295 64	24, 251, 166 02
Iowa	192 58	468 00	660 58
Kansas	956, 859 10		956, 859 10
Lake Superior	123 99	3, 302, 790 97	3, 302, 914 96
Maryland	402 12		402 12
Massachusetts		917 56	917 56
Michigan		1, 196 87	1, 196 87
Montana	46, 883, 238 09	3, 108, 401 80	49, 991, 639 89
Nebraska	46, 832 56	749, 730 71	796, 563 27
Nevada	13, 914, 060 70	67, 019, 788 51	80, 933, 849 21
New Hampshire	11, 020 55		11, 020 55
New Mexico	1, 478, 434 86	1, 796, 517 32	3, 274, 952 18
North Carolina	10, 527, 691 53	45, 202 15	10, 572, 893 68
Oregon	14, 831, 144 23	3, 232 12	14, 834, 376 35
South Carolina	1, 389, 983 60	14 92	1, 389, 998 52
Tennessee	82, 267 95		82, 267 95
Utah	418, 104 42	8, 409, 253 16	8, 827, 357 58
Vermont	10, 981 27		10, 981 27
Virginia	1, 063, 345 63		1, 063, 345 63
Washington Territory	174, 430 13		174, 430 13
Wyoming Territory	699, 645 77	11, 793 86	711, 439 63
Refined bullion	182, 893, 971 74	39, 819, 254 95	222, 713, 226 69
Parted from silver	12, 525, 250 35		12, 525, 250 35
Contained in silver	9, 321, 107 50		9, 321, 107 50
Parted from gold		6, 594, 091 58	6, 594, 091 58
Contained in gold		517, 645 58	517, 645 58
Other sources	10, 051, 693 06	11, 858, 636 90	21, 910, 329 96
Total	1, 073, 098, 700 53	165, 288, 856 02	1, 238, 387, 556 55

VIII.—Statement of coinage from the organization of the Mint to the close of the fiscal year ended June 30, 1879.

GOLD COINAGE.

Period.	Double-eagles.	Eagles.	Half-eagles.	Three-dollars.	Quarter-eagles.	Dollars.
1793 to 1795		\$27, 950	\$43, 535			
1796		69, 340	30, 980		\$2, 407 50	
1797		83, 230	18, 045		2, 147 50	
1798		79, 740	124, 335		1, 535 00	
1799		174, 830	37, 255		1, 200 00	
1800		259, 650	58, 110			
1801		292, 540	130, 030			
1802		150, 900	263, 880		6, 530 00	
1803		89, 790	167, 530		1, 057 50	
1804		97, 950	152, 375		8, 317 50	
1805			165, 915		4, 452 50	
1806			320, 465		4, 040 00	
1807			420, 465		17, 030 00	
1808			277, 890		6, 775 00	
1809			169, 375			
1810			501, 435			
1811			497, 905			
1812			290, 435			
1813			477, 140			
1814			77, 270			
1815			3, 175			
1816						
1817						
1818			242, 940			
1819			258, 615			
1820			1, 319, 030			
1821			173, 205		16, 120 00	
1822			88, 980			
1823			72, 425			
1824			86, 700		6, 500 00	

VIII.—Statement of coinage from the organization of the Mint, &c.—Continued.

GOLD COINAGE.

Period.	Double-eagles.	Eagles.	Half-eagles.	Three-dollars.	Quarter-eagles.	Dollars.
1825.			\$145,300		\$11,085 00	
1826.			90,345		1,900 00	
1827.			124,565		7,000 00	
1828.			140,145			
1829.			287,210		8,507 50	
1830.			631,755		11,350 00	
1831.			702,970		11,300 00	
1832.			787,435		11,000 00	
1833.			968,150		10,400 00	
1834.			3,660,845		293,425 00	
1835.			1,857,670		328,505 00	
1836.			2,765,735		1,369,965 00	
1837.			1,035,605		112,700 00	
1838.		\$72,000	1,600,285		137,310 00	
1839.		382,480	802,745		170,660 00	
1840.		473,380	1,043,360		153,562 50	
1841.		656,310	380,725		54,562 50	
1842.		1,089,070	655,330		89,770 00	
1843.		2,506,240	4,275,425		1,327,132 50	
1844.		1,250,610	4,088,275		89,345 00	
1845.		736,530	2,743,640		276,277 50	
1846.		1,018,750	2,736,155		279,272 50	
1847.		14,337,640	5,401,685		482,060 00	
1848.		1,813,340	1,863,560		98,612 50	
1849.		6,775,180	1,184,645		111,147 50	\$936,789
1850.	\$26,225,220	3,489,510	860,160		895,547 50	511,301
1851.	48,043,100	4,393,280	2,651,955		3,867,337 50	3,658,820
1852.	44,860,520	2,811,060	3,689,635		3,283,827 50	2,201,145
1853.	26,646,520	2,522,530	2,305,095		3,519,615 00	4,384,149
1854.	18,052,340	2,305,760	1,513,195	\$491,214	1,896,397 50	1,657,012
1855.	24,636,820	1,487,010	1,257,090	171,465	600,700 00	824,883
1856.	30,277,560	1,484,900	1,751,665	181,530	1,213,117 50	1,788,996
1857.	14,056,300	129,160	673,610	38,496	320,465 00	593,532
1858.	28,038,880	629,900	772,775	66,177	515,632 50	230,361
1859.	16,236,720	146,000	406,710	34,572	213,010 00	359,065
1860.	15,458,800	342,130	361,145	61,206	128,980 00	93,215
1861.	59,318,420	552,050	452,590	18,216	358,440 00	15,521
1862.	36,247,500	972,990	3,287,160	17,355	3,208,122 50	1,799,259
1863.	20,387,720	126,580	117,010	117	62,475 00	1,950
1864.	21,465,640	85,800	51,500	16,470	23,185 00	6,750
1865.	24,879,600	93,750	86,075	10,065	30,502 50	7,225
1866.	27,494,900	376,100	300,750	12,090	122,975 00	7,130
1867.	27,925,400	51,150	154,475	7,875	73,062 50	5,225
1868.	17,705,800	155,500	153,750	14,700	74,125 00	10,550
1869.	21,270,500	209,850	228,925	7,575	105,862 50	5,925
1870.	22,018,480	89,130	94,625	10,605	35,137 50	9,335
1871.	20,919,240	163,250	158,625	4,020	53,400 00	3,940
1872.	19,798,500	254,600	243,700	6,090	72,575 00	1,030
1173.	34,765,500	204,650	237,525	75	39,062 50	2,525
1174.	48,283,900	383,480	809,780	125,460	516,150 00	323,920
1875.	32,748,140	599,840	203,655	60	2,250 00	20
1876.	37,896,720	153,610	71,800	135	53,052 50	3,645
1877.	43,941,700	56,200	67,835	4,464	5,780 00	2,220
1878.	51,406,340	155,490	638,680	137,850	408,900 00	1,720
1879.	37,234,340	1,031,440	1,442,130	109,182	1,166,800 00	3,020
Total	898,239,120	57,894,150	71,543,625	1,547,064	28,371,450 00	19,350,178

VIII.—Statement of coinage from the organization of the Mint, &c.—Continued.

SILVER COINAGE.

Period.	Trade-dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty-cents.	Dimes.	Half-dimes.	Three-cents.
1793 to 1795		\$204, 791	\$161, 572 00				\$4, 320 80	
1796		72, 920	1, 959 00	\$1, 473 50		\$2, 213 50	511 50	
1797		7, 776		63 00		2, 526 10	2, 226 35	
1798		327, 536				2, 755 00		
1799		423, 515						
1800		220, 920				2, 176 00	1, 200 00	
1801		54, 454	15, 144 50			3, 464 00	1, 695 50	
1802		41, 650	14, 945 00			1, 097 50	650 50	
1803		66, 064	15, 857 50			3, 304 00	1, 892 50	
1804		19, 570	78, 259 50	1, 684 50		826 50		
1805		321	105, 861 00	30, 348 50		12, 078 00	780 00	
1806			419, 788 00	51, 531 00				
1807			525, 788 00	55, 160 75		16, 500 00		
1808			684, 300 00					
1809			702, 905 00			4, 471 00		
1810			638, 138 00			635 50		
1811			601, 822 00			6, 518 00		
1812			814, 029 50					
1813			620, 951 50					
1814			519, 537 50			42, 150 00		
1815				17, 308 00				
1816			23, 575 00	5, 000 75				
1817			607, 783 50					
1818			980, 161 00	90, 293 50				
1819			1, 104, 000 00	36, 000 00				
1820			375, 561 00	31, 861 00		94, 258 70		
1821			652, 898 50	54, 212 75		118, 651 20		
1822			779, 786 50	16, 020 00		10, 000 00		
1823			847, 100 00	4, 450 00		44, 000 00		
1824			1, 752, 477 00					
1825			1, 471, 583 00	42, 000 00		51, 000 00		
1826			2, 002, 090 00					
1827			2, 746, 700 00	1, 000 00		121, 500 00		
1828			1, 537, 600 00	25, 500 00		12, 500 00		
1829			1, 856, 078 00			77, 000 00	61, 500 00	
1830			2, 382, 400 00			51, 000 00	62, 000 00	
1831			2, 936, 830 00	99, 500 00		77, 135 00	62, 135 00	
1832			2, 398, 500 00	80, 000 00		52, 250 00	48, 250 00	
1833			2, 603, 000 00	39, 000 00		48, 500 00	68, 500 00	
1834			3, 206, 002 00	71, 500 00		63, 500 00	74, 000 00	
1835			2, 676, 003 00	488, 000 00		141, 000 00	138, 000 00	
1836		1, 000	3, 273, 100 00	118, 000 00		119, 000 00	95, 000 00	
1837			1, 814, 910 00	63, 100 00		104, 200 00	113, 800 00	
1838			1, 773, 000 00	208, 000 00		239, 493 00	112, 750 00	

DIRECTOR OF THE MINT.

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VIII.—Statement of coinage from the organization of the Mint, &c.—Continued.

Period.	Trade-dollars.	Dollars.	Half-dollars.	Quarter-dollars.	Twenty-cents.	Dimes.	Half-dimes.	Three-cents.
1839.		\$300	\$1, 717, 280 50	\$122, 786 50		\$229, 471 50	\$106, 457 50	
1840.		61, 005	1, 145, 054 00	153, 331 75		253, 358 00	113, 954 25	
1841.		173, 000	1, 355, 500 00	143, 000 00		363, 000 00	98, 250 00	
1842.		184, 618	1, 484, 882 00	214, 250 00		390, 750 00	58, 250 00	
1843.		165, 100	3, 056, 000 00	403, 400 00		152, 000 00	58, 250 00	
1844.		20, 000	1, 885, 500 00	290, 300 00		7, 250 00	32, 500 00	
1845.		24, 500	1, 341, 500 00	230, 500 00		198, 500 00	78, 200 00	
1846.		169, 600	2, 257, 000 00	127, 500 00		3, 130 00	1, 350 00	
1847.		140, 750	1, 870, 000 00	280, 500 00		24, 500 00	63, 700 00	
1848.		15, 000	1, 880, 000 00	36, 500 00		45, 150 00	63, 400 00	
1849.		62, 600	1, 781, 000 00	85, 000 00		113, 900 00	72, 450 00	
1850.		47, 500	1, 341, 500 00	150, 700 00		244, 150 00	82, 250 00	
1851.		1, 300	301, 375 00	62, 000 00		142, 650 00	82, 050 00	\$185, 022 00
1852.		1, 100	110, 565 00	68, 265 00		196, 550 00	63, 025 00	559, 905 00
1853.		46, 110	2, 430, 354 00	4, 146, 555 00		1, 327, 301 00	785, 251 00	342, 000 00
1854.		33, 140	4, 111, 000 00	3, 466, 000 00		624, 000 00	365, 000 00	20, 130 00
1855.		26, 000	2, 284, 725 00	861, 350 00		207, 590 00	117, 500 00	4, 170 00
1856.		63, 500	1, 903, 500 00	2, 129, 500 00		696, 000 00	299, 000 00	43, 740 00
1857.		94, 000	114, 000 00	583, 000 00		489, 000 00	197, 000 00	
1858.			4, 430, 000 00	3, 019, 750 00		226, 000 00	327, 000 00	37, 980 00
1859.		288, 500	4, 005, 500 00	1, 428, 000 00		229, 000 00	195, 000 00	41, 400 00
1860.		600, 530	1, 627, 400 00	330, 450 00		98, 600 00	96, 500 00	16, 440 00
1861.		559, 900	959, 650 00	771, 550 00		167, 300 00	139, 350 00	7, 950 00
1862.		1, 750	1, 785, 425 00	730, 937 50		158, 405 00	117, 627 50	18, 256 50
1863.		31, 400	983, 630 00	113, 965 00		34, 071 00	8, 223 00	2, 803 80
1864.		23, 170	483, 985 00	22, 492 50		14, 037 00	4, 518 50	11 10
1865.		32, 900	553, 100 00	27, 650 00		17, 160 00	4, 880 00	618 00
1866.		58, 550	579, 525 00	9, 712 50		21, 065 00	10, 732 50	679 50
1867.		57, 000	897, 450 00	18, 175 00		13, 670 00	435 00	141 00
1868.		54, 800	946, 750 00	37, 475 00		73, 315 00	24, 290 00	120 00
1869.		231, 350	561, 675 00	23, 137 50		23, 905 00	527 50	151 50
1870.		588, 308	1, 009, 375 00	23, 047 50		98, 185 00	48, 222 50	115 50
1871.		657, 929	1, 242, 771 00	29, 971 75		10, 707 50	14, 396 25	129 75
1872.		1, 112, 961	1, 486, 492 50	55, 096 25		222, 471 50	152, 751 75	61 05
1873.		977, 150	1, 199, 775 00	174, 362 50		419, 040 00	175, 442 50	25 50
1874.	\$3, 588, 900		1, 438, 930 00	458, 515 50		497, 255 80		
1875.	5, 697, 500		2, 853, 500 00	623, 950 00	\$5, 858 00	889, 560 00		
1876.	6, 132, 050		4, 985, 525 00	4, 106, 262 50	263, 560 00	3, 639, 105 00		
1877.	9, 162, 900		9, 746, 350 00	7, 584, 175 00	1, 440 00	2, 055, 070 00		
1878.	11, 378, 010	8, 573, 500	3, 875, 255 00	3, 703, 027 50	142 00	760, 891 00		
1879.		27, 227, 500	225 00	112 50		45 00		
Total.	35, 959, 360	43, 846, 838	122, 745, 020 50	38, 477, 261 50	271, 000 00	16, 902, 722 30	4, 906, 946 90	1, 281, 850 20

VIII.—Statement of coinage from the organization of the Mint, &c.—Continued.

Period.	Minor coinage.					Total coinage.			
	Five-cents.	Three-cents.	Two-cents.	Cents.	Half-cents.	Gold.	Silver.	Minor.	Total ¹
1793 to 1795				\$10,660 33	\$712 67	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1796				9,747 00	577 40	102,727 50	79,077 50	10,324 40	192,129 40
1797				8,975 10	535 24	103,422 50	12,591 45	9,510 34	125,524 29
1798				9,797 00		205,610 00	330,291 00	9,797 00	545,698 00
1799				9,045 85	60 83	213,285 00	423,515 00	9,106 68	645,906 68
1800				28,221 75	1,057 65	317,760 00	224,296 00	29,279 40	571,335 40
1801				13,628 37		422 570 00	74,758 00	13,628 37	510,956 37
1802				34,351 00	71 83	423,310 00	58,343 00	34,422 83	516,075 83
1803				24,713 53	489 50	258,737 50	87,118 00	25,203 03	370,698 53
1804				7,568 38	5,276 56	258,642 50	100,340 50	12,844 94	371,827 94
1805				9,411 16	4,072 32	170,367 50	149,388 50	13,483 48	333,239 48
1806				3,480 00	1,780 00	324,505 00	471,319 00	5,260 00	801,084 00
1807				7,272 21	2,380 00	437,495 00	597,448 75	9,652 21	1,044,595 96
1808				11,090 00	2,000 00	284,665 00	684,300 00	13,090 00	982,055 00
1809				2,228 67	5,772 86	169,375 00	707,376 00	8,001 53	884,752 53
1810				14,585 00	1,075 00	501,435 00	638,773 50	15,660 00	1,155,868 50
1811				2,180 25	315 70	497,905 00	608,340 00	2,495 95	1,108,740 95
1812				10,755 00		290,435 00	814,029 50	10,755 00	1,115,219 50
1813				4,180 00		477,140 00	620,951 50	4,180 00	1,102,271 50
1814				3,578 30		77,270 00	561,687 50	3,578 30	642,535 80
1815						3,175 00	17,308 00		20,483 00
1816				28,209 82			28,575 75	28,209 82	56,785 57
1817				39,484 00			607,783 50	39,484 00	647,267 50
1818				31,670 00		242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819				26,710 00		258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820				44,075 50		1,319,030 00	501,680 70	44,075 50	1,864,786 20
1821				3,890 00		189,325 00	825,762 45	3,890 00	1,018,977 45
1822				20,723 39		88,980 00	805,806 50	20,723 39	915,509 89
1823						72,425 00	895,550 00		967,975 00
1824				12,620 00		93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825				14,611 00	315 00	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826				15,174 25	1,170 00	92,245 00	2,002,090 00	16,344 25	2,110,679 25
1827				23,577 32		131,565 00	2,869,200 00	23,577 32	3,024,342 32
1828				22,606 24	3,030 00	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829				14,145 00	2,435 00	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830				17,115 00		643,105 00	2,495,400 00	17,115 00	3,155,620 00
1831				33,592 60	11 00	714,270 00	3,175,600 00	33,603 60	3,923,473 60
1832				23,620 00		798,435 00	2,579,000 00	23,620 00	3,401,055 00
1833				27,390 00	770 00	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834				18,551 00	600 00	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835				38,784 00	705 00	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836				21,110 00	1,990 00	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837				55,583 00		1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838				63,702 00		1,809,595 00	2,333,243 00	63,702 00	4,206,540 00

DIRECTOR OF THE MINT.

VIII—Statement of coinage from the organization of the Mint, &c.—Continued.

Period.	Minor coinage.					Total coinage.			
	Five-cents.	Three-cents.	Two-cents.	Cents.	Half-cents.	Gold.	Silver.	Minor.	Total.
1839				\$31,286 61		\$1,355,885 00	\$2,176,296 00	\$31,286 61	\$3,563,467 61
1840				24,627 00		1,675,302 50	1,726,703 00	24,627 00	3,426,632 50
1841				15,973 67		1,091,597 50	1,132,750 00	15,973 67	2,240,321 17
1842				23,833 90		1,834,170 00	2,332,750 00	23,833 90	4,190,753 90
1843				24,283 20		8,108,797 50	3,834,750 00	24,283 20	11,967,830 70
1844				23,987 52		5,428,230 00	2,235,550 00	23,987 52	7,687,767 52
1845				38,948 04		3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846				41,208 00		4,034,177 50	2,558,580 00	41,208 00	6,633,965 50
1847				61,836 69		20,221,385 00	2,379,450 00	61,836 69	22,662,671 69
1848				64,157 99		3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849				41,785 00	\$199 32	9,007,761 50	2,114,950 00	41,984 32	11,164,695 82
1850				44,268 44	199 06	31,981,738 50	1,866,100 00	44,467 50	33,892,306 00
1851				98,897 07	738 36	62,614,492 50	774,397 00	99,635 43	63,488,524 93
1852				50,630 94		56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853				66,411 31	648 47	39,377,909 00	9,077,571 00	67,059 78	48,522,539 78
1854				42,361 56	276 79	25,915,918 50	8,619,270 00	42,638 35	34,577,826 85
1855				15,748 29	285 50	28,977,968 00	3,501,245 00	16,080 79	32,495,243 79
1856				26,904 63	202 15	36,697,768 50	5,135,240 00	27,106 78	41,860,115 28
1857				63,234 56	175 90	15,811,563 00	1,477,000 00	63,510 46	17,352,073 46
1858				234,000 00		30,253,725 50	8,040,730 00	234,000 00	38,528,455 50
1859				307,000 00		17,296,077 00	6,187,400 00	307,000 00	23,790,477 00
1860				342,000 00		16,445,476 00	2,769,920 00	342,000 00	19,557,396 00
1861				101,660 00		60,693,237 00	2,605,700 00	101,660 00	63,400,597 00
1862				116,000 00		45,532,386 50	2,812,401 50	116,000 00	48,460,788 00
1863				478,450 00		20,695,852 00	1,174,092 80	478,450 00	22,348,394 80
1864			\$36,450 00	427,350 00		21,649,345 00	548,214 10	463,800 00	22,661,359 10
1865		\$105,930 00	535,600 00	541,800 00		25,107,217 50	636,308 00	1,183,330 00	26,926,855 50
1866	\$66,240 00	270,270 00	122,980 00	187,080 00		28,313,945 00	680,264 50	646,570 00	29,640,779 50
1867	1,562,500 00	133,410 00	69,880 00	113,750 00		28,217,187 50	986,871 00	1,879,540 00	31,083,598 50
1868	1,445,100 00	108,390 00	61,330 00	98,565 00		18,114,425 00	1,136,750 00	1,713,385 00	20,964,560 00
1869	1,101,250 00	64,380 00	34,615 00	78,810 00		21,828,637 50	840,746 50	1,279,055 00	23,948,439 00
1870	487,500 00	42,690 00	22,890 00	58,365 00		22,257,312 50	1,767,253 50	611,445 00	24,636,011 00
1871	171,950 00	27,630 00	22,105 00	62,075 00		21,302,475 00	1,955,905 25	283,760 00	23,542,140 25
1872	89,200 00	18,330 00	6,170 00	9,320 00		20,376,495 00	3,029,834 05	123,020 00	23,529,349 05
1873	352,400 00	34,320 00		107,330 00		35,249,337 50	2,945,795 50	494,050 00	38,689,183 00
1874	244,350 00	29,640 00		137,935 00		50,442,690 00	5,983,601 30	411,925 00	56,838,216 30
1875	94,650 00	12,540 00		123,185 00		33,553,965 00	10,070,368 00	230,375 00	43,854,708 00
1876	132,700 00	7,560 00		120,090 00		38,178,962 50	19,126,502 50	260,350 00	57,565,815 00
1877	25,250 00			36,915 00		44,078,199 00	28,549,935 00	62,165 00	72,690,299 00
1878	80 00	48 00		30,566 00		52,798,980 00	28,290,825 50	30,694 00	81,120,499 50
1879	1,175 00	984 00		95,639 00		40,986,912 00	27,227,882 50	97,798 00	68,312,592 50
Total	5,774,345 00	856,122 00	912,020 00	5,430,782 44	39,926 11	1,076,945,587 00	264,390,999 40	13,013,195 55	1,354,349,781 95

IX.—Statement of coinage executed at the United States mints from 1873 to 1879, inclusive.

Mints.	PIECES.							
	1873.	1874.	1875.	1876.	1877.	1878.	1879.	Total.
PHILADELPHIA.								
Gold	888,330	1,917,160	278,258	422,265	494,020	778,384	936,564	5,714,981
Silver	10,329,600	9,006,700	11,487,200	29,303,000	36,145,200	23,483,750	12,125,850	131,881,300
Minor	18,925,000	19,668,500	14,629,500	14,915,000	4,196,500	3,059,800	9,620,200	85,014,500
Total	30,142,930	30,592,360	26,394,958	44,640,265	40,835,720	27,321,934	22,682,614	222,610,781
SAN FRANCISCO.								
Gold	894,600	1,168,000	1,330,000	1,375,600	1,637,000	2,102,100	1,798,500	10,305,800
Silver	956,700	3,714,000	8,274,000	27,027,000	26,892,000	19,486,000	12,722,000	99,071,700
Total	1,851,300	4,882,000	9,604,000	28,402,600	28,529,000	21,588,100	14,520,500	109,377,500
CARSON.								
Gold	41,490	101,539	130,804	151,603	91,272	54,348	24,357	595,413
Silver	487,950	552,680	3,062,016	13,907,000	16,513,000	7,154,000	1,644,000	43,320,646
Total	529,440	654,219	3,192,820	14,058,603	16,604,272	7,208,348	1,668,357	43,916,059
NEW ORLEANS.								
Gold								
Silver							737,000	737,000
Total							737,000	737,000
Grand total	32,523,670	36,128,579	39,191,778	87,101,468	85,968,992	56,118,382	39,608,471	376,641,340

DIRECTOR OF THE MINT.

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IX.—Statement of coinage executed at the United States mints from 1873 to 1879, inclusive—Continued.

Mints.	VALUE.							
	1873.	1874.	1875.	1876.	1877.	1878.	1879.	Total.
PHILADELPHIA.								
Gold	\$17,664,937 50	\$26,467,330 00	\$5,162,870 00	\$8,260,937 50	\$9,803,564 00	\$10,892,800 00	\$11,329,352 00	\$89,581,791 00
Silver	2,627,240 50	2,963,135 00	3,645,510 00	6,600,502 50	11,444,935 00	11,809,825 50	12,124,882 50	51,216,031 00
Minor	494,050 00	411,925 00	230,375 00	260,350 00	62,165 00	30,694 00	97,798 00	1,587,357 00
Total	20,786,228 00	29,842,390 00	9,038,755 00	15,121,790 00	21,310,664 00	22,732,319 50	23,552,032 50	142,385,179 00
SAN FRANCISCO.								
Gold	16,967,000 00	22,302,500 00	26,200,000 00	27,036,500 00	32,552,500 00	41,039,500 00	29,329,250 00	195,427,250 00
Silver	94,500 00	2,550,500 00	4,327,000 00	8,953,000 00	13,549,000 00	13,868,000 00	12,722,000 00	56,064,000 00
Total	17,061,500 00	24,853,000 00	30,527,000 00	35,989,500 00	46,101,500 00	54,907,500 00	42,051,250 00	251,491,250 00
CARSON.								
Gold	617,400 00	1,072,860 00	2,191,095 00	2,881,525 00	1,722,135 00	806,680 00	328,310 00	10,280,005 00
Silver	224,055 00	469,966 30	2,097,858 00	3,573,000 00	3,556,000 00	2,613,000 00	1,644,000 00	14,177,879 30
Total	841,455 00	2,142,826 30	4,288,953 00	6,454,525 00	5,278,135 00	3,479,680 00	1,972,310 00	24,457,884 30
NEW ORLEANS.								
Gold								
Silver							737,000 00	737,000 00
Total							737,000 00	737,000 00
Grand total	38,689,183 00	56,838,216 30	43,854,708 00	57,565,815 00	72,690,299 00	81,120,499 50	68,312,592 50	419,071,313 30

X.—Coinage and medal dies manufactured at the United States Mint at Philadelphia during the fiscal year ended June 30, 1879.

Denomination.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
For gold coinage:					
Double eagle	28	60	10	10	108
Eagle	9	10	5	10	34
Half eagle	16	16	9	10	51
Three-dollar	2	2			4
Quarter eagle	11	16		10	37
Dollar	2				2
Total	68	104	24	40	236
For silver coinage:					
Standard dollar	157	192	30	40	419
Trade dollar		10			10
Half dollar		15			15
Quarter dollar	2	15			17
Dime	15	15			30
Total	174	247	30	40	491
For minor coinage:					
Five-cent	12				12
Three-cent	8				8
One-cent	88				88
Total	108				108
Total coinage dies	350	351	54	80	835

Total number of dies.

Gold coinage	236
Silver coinage	491
Minor coinage	108
Experimental dies	28
Proof coinage dies	33
Indian peace medal (President Hayes)	3
President Grant	3
John E. Howard (reproduction)	1
Annual assay	2
Total	905

XI.—Medals manufactured at the United States mint at Philadelphia during the fiscal year ended June 30, 1879.

Name.	Gold.	Silver.	Bronze.
Adams Academy	1		
Adams, John			50
Agassiz		1	
Almighty Dollar		50	
American Institute	2		
Amidon	1		
Bainbridge, Captain	1		10
Baltimore Female College		3	
Biddle, Captain			10
Boston Caledonian		1	
Brown Memorial		8	
Carney		12	
Centennial Award			1
Choate		14	
Coast Survey United States			10
Coinage, First Steam			10
College of Pharmacy	1		
Decatur, Captain			10
Denman School		25	
Dodd, H. M.	3		
Emancipation			10
Fillmore, M.			10
Franklin School (Boston)		25	
Georgetown College	1		
Grant, U. S.			25

XI.—*Medals manufactured at the United States Mint at Philadelphia, &c.—Continued.*

Name.	Gold.	Silver.	Bronze.
Hodge University	1		
Jackson, Andrew			10
Ketchum, Jesse (large)		25	
Ketchum, Jesse (small)		25	
Life Saving (first class)	8		
Life Saving (second class)		11	
Lincoln, Abraham			25
Lincoln School		20	
Maine State Agricultural Society		25	
Maryland Institute	25	136	72
Massachusetts Charitable and Mechanics' Association	57	241	289
McKee	1		
Metis			10
Michigan State Agricultural Society		64	6
Middlesex Southern Agricultural Society		2	
New England Agricultural Society	2		125
New England State Agricultural Society		50	
Pacific Railroad		1	
Pancoast, Dr			5
Pennsylvania Horticultural Society		1	
Pennsylvania Institute for the Blind		6	12
Pennsylvania State Agricultural Society		11	21
Pollock, James		1	
Preble, Captain			10
Rittenhouse, David		1	
Sacred Heart (large)		200	
Sagadahoc Agricultural Society		10	15
Saint Louis State Agricultural and Mechanical Association		62	14
Truxton, Captain			10
Valley Forge	1		
Vanderbilt University	8		
Washington and Lee University	2		
Wisconsin State Agricultural Society		6	
Total	114	1,037	770

XII.—*Medals and proof-sets of United States coins made and sold during the fiscal year ended June 30, 1879.*

Description.	Number made.	Number sold.	Value.
MEDALS.			
Gold	114	115	\$2,757 75
Silver	1,037	1,041	2,618 85
Bronze	770	617	653 50
Total	1,921	1,773	6,030 10
PROOF-SETS.			
Gold	26	17	731 00
Silver	518	492	2,143 50
Total	544	509	2,874 50

XIII.—Minor coins redeemed, reissued, exchanged, and melted during the fiscal year ended June 30, 1879.

Denomination.	Pieces.	Value.
REDEEMED.		
Copper, one-cent pieces	552,957	\$5,529 57
Nickel, one-cent pieces	1,438,528	14,385 28
Bronze, one-cent pieces	6,797,475	67,974 75
Bronze, two-cent pieces	2,823,741	56,474 82
Nickel, three-cent pieces	994,458	29,833 74
Nickel, five-cent pieces	4,986,921	249,346 05
Total	17,594,080	423,544 21
REISSUED.		
Bronze, one-cent pieces	6,560,000	65,600 00
Nickel, three-cent pieces	794,600	23,838 00
Nickel, five-cent pieces	5,400,400	270,020 00
Total	12,755,000	359,458 00
EXCHANGED.		
Bronze, two-cent pieces	300	6 00
Nickel, three-cent pieces	3,299	98 97
Nickel, five-cent pieces	7,300	365 00
Total	10,899	469 97
MELTED.		
Bronze, one-cent pieces	222,000	2,220 00
Bronze, two-cent pieces	4,033,000	80,660 00
Total	4,255,000	82,880 00

XIV.—Statement of imports and exports of gold and silver during the fiscal year ended June 30, 1879 (from monthly returns of the Bureau of Statistics).

IMPORTS.

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1878	\$31,614	\$160,530	\$7,292	\$899,846	\$1,099,282
August, 1878	18,545	80,109	4,271	630,815	733,740
September, 1878	18,742	313,766	4,332	314,232	651,072
October, 1878	23,337	2,068,161	1,519	452,792	2,545,809
November, 1878	13,085	199,262	59,495	374,672	646,514
December, 1878	39,035	89,983	30,460	456,784	616,262
January, 1879	20,595	199,250	5,181	750,532	975,558
February, 1879	6,091	85,728	5,780	1,341,621	1,439,220
March, 1879	11,382	83,548	1,107	510,253	606,290
April, 1879	26,285	74,173	646	474,983	576,087
May, 1879	20,846	52,471	7,070	773,406	853,793
June, 1879	18,581	67,670	2,902	933,529	1,022,682
Total	248,138	3,474,651	130,055	7,913,465	11,766,309
SAN FRANCISCO.					
July, 1878	103,436	.....	245,012	382,981	731,429
August, 1878	82,120	28,317	91,604	34,145	236,186
September, 1878	166,806	.....	228,909	423,030	818,745
October, 1878	161,553	.....	100,382	306,323	568,260
November, 1878	170,787	.....	222,842	114,018	507,647
December, 1878	72,999	.....	226,073	277,117	576,189
January, 1879	45,035	.....	281,200	179,495	505,730
February, 1879	23,667	.....	147,875	168,405	339,947
March, 1879	43,632	10,535	43,000	272,474	369,641
April, 1879	41,560	.....	89,403	256,004	386,967
May, 1879	47,227	.....	203,163	249,759	500,149
June, 1879	40,252	3,861	74,477	275,655	394,245
Total	999,076	42,713	1,953,940	2,939,406	5,935,135

XIV.—Statement of imports and exports of gold and silver, &c.—Continued.

IMPORTS—Continued.

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
ALL OTHER PORTS.					
July, 1878.....		\$37, 249	\$46, 823	\$41, 194	\$125, 266
August, 1878.....	\$7, 205	23, 462		66, 497	97, 164
September, 1878.....		22, 793		86, 278	109, 071
October, 1878.....	2, 250	244, 760	30, 765	133, 373	411, 148
November, 1878.....	4, 107	29, 227	16, 600	144, 760	194, 694
December, 1878.....	4, 175	307, 481	55, 216	155, 560	522, 432
January, 1879.....	1, 522	8, 305	1, 807	94, 653	106, 287
February, 1879.....		21, 900	96, 011	127, 959	245, 870
March, 1879.....	2, 046	37, 357	16, 249	153, 571	209, 223
April, 1879.....	638	28, 238	49, 863	78, 119	156, 858
May, 1879.....	22, 671	42, 010	30, 088	162, 052	256, 821
June, 1879.....	5, 416	7, 558	20, 471	126, 277	159, 722
Total.....	50, 030	810, 340	363, 893	1, 370, 293	2, 594, 556
Total imports.....	1, 297, 244	4, 327, 704	2, 447, 888	12, 223, 164	20, 296, 000

EXPORTS (FOREIGN).

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1878.....		\$173,250	\$21,135	\$343,706	\$538,091
August, 1878.....			10,126	276,444	286,570
September, 1878.....		6,737		209,826	216,563
October, 1878.....		4,050		317,133	321,183
November, 1878.....	\$6,025	33,403		359,724	399,152
December, 1878.....		700	15,960	289,102	305,762
January, 1879.....		2,552	5,334	348,261	356,147
February, 1879.....			75,000	424,211	499,211
March, 1879.....		7,500	55,694	431,070	494,264
April, 1879.....		67,276	1,679	154,099	223,054
May, 1879.....		15,350	12,154	281,573	309,077
June, 1879.....		15,723		371,112	386,835
Total.....	6,025	326,541	197,082	3,806,261	4,335,909
SAN FRANCISCO.					
July, 1878.....	230	155	42,155	191,898	234,438
August, 1878.....		720	39,962	111,414	152,096
September, 1878.....			61,250	113,378	174,628
October, 1878.....		3,000	64,500	147,349	214,849
November, 1878.....				150,861	150,861
December, 1878.....			61,922	152,768	214,690
January, 1879.....			111,783	296,081	407,864
February, 1879.....		1,145	30,790	122,753	154,688
March, 1879.....			31,370	68,413	99,783
April, 1879.....			790,000	222,083	1,012,083
May, 1879.....		104,703	7,200		111,903
June, 1879.....			45,600	65,433	111,033
Total.....	230	109,723	1,286,532	1,642,431	3,038,916
ALL OTHER PORTS.					
July, 1878.....					
August, 1878.....					
September, 1878.....					
October, 1878.....					
November, 1878.....					
December, 1878.....					
January, 1879.....					
February, 1879.....					
March, 1879.....				50,000	50,000
April, 1879.....					
May, 1879.....				16,000	16,000
June, 1879.....		10		1,571	1,581
Total.....		10		67,571	67,581
Total exports (foreign).....	6,255	436,274	1,483,614	5,516,263	7,442,406

XIV.—Statement of imports and exports of gold and silver, &c.—Continued.

EXPORTS (DOMESTIC).

Ports.	Gold.		Silver.			Total.
	Bullion.	Coin.	Bullion.	Trade dol- lars.	Fractional.	
NEW YORK.						
July, 1878		\$1,480	\$85,000		\$21,000	\$107,480
August, 1878		508,000	185,600	\$21,500		715,100
September, 1878		9,003	145,600	375		154,978
October, 1878		32,389	130,000		19,500	181,889
November, 1878	\$2,870	261,030			15,000	278,900
December, 1878	300	22,600	297,650		2,027	322,577
January, 1879	740	38,051	715,461		13,000	767,252
February, 1879		86,844	1,302,445		30,000	1,419,289
March, 1879		60,099	1,753,246		38,788	1,852,133
April, 1879	500	6,364	1,303,526		53,000	1,363,390
May, 1879	1,974	92,543	1,525,626		16,000	1,636,143
June, 1879	1,400	1,341,500	851,976		26,720	2,221,596
Total	7,784	2,459,903	8,296,130	21,875	235,035	11,020,727
SAN FRANCISCO.						
July, 1878	1,830	27,402	166,150	121,840		317,222
August, 1878	150	18,690	44,193	150,679	300	214,012
September, 1878	1,878	14,584	20,400	70,954		107,816
October, 1878	5,640	13,176	163,310	170,450		352,576
November, 1878	2,140	53,438	972,472	89,625		1,117,675
December, 1878	1,820	43,347	430,728	93,122		569,017
January, 1879		104,753	408,600	11,505		524,858
February, 1879		27,524	192,450	29,420	1,000	250,994
March, 1879		8,669	147,199	392,079		547,947
April, 1878	670	19,580	589,359	28,111		637,720
May, 1879	2,762	32,671	245,230	31,201	1,740	313,604
June, 1879	100	80,343	206,843	27,888		315,174
Total	16,990	444,177	3,586,934	1,216,874	3,040	5,268,015
ALL OTHER PORTS.						
July, 1878		105,100			15,080	120,180
August, 1878						
September, 1878		1,180			2,526	3,706
October, 1878		324,230			670	324,900
November, 1878		101,100			235	101,335
December, 1878		50,000			500	50,500
January, 1879		200,000			1,288	201,288
February, 1879					1,600	1,600
March, 1879		717			16,400	17,117
April, 1879		331,920			4,400	336,320
May, 1879		100,000			6,628	106,628
June, 1879		1,984			735	2,719
Total		1,216,231			50,062	1,266,293
Total exports (domestic) . . .	24,774	4,120,311	11,883,064	1,238,749	288,137	17,555,035

XV.—Average monthly price of fine silver bars at London and the equivalent per ounce fine in United States money with exchange, at par, and the average monthly price at New York of exchange on London and the average monthly price of fine silver bars at New York during the fiscal year ended June 30, 1879.

Date.	Price per ounce British standard, 925 thousandths fine.	Equivalent in United States money per ounce fine with exchange at par 4 86.65.	Average monthly price at New York of exchange on London.	Equivalent in United States money of fine bar silver, 1,000 fine, based on average monthly London quotation with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
July.....	52½	\$1 15.359	\$4 87	\$1 15.443	\$1 15.732
August.....	52½	1 15.359	4 88.50	1 15.798	1 15.377
September.....	51½	1 13.441	4 87	1 13.523	1 13.831
October.....	50½	1 10.564	4 86	1 10.690	1 10.742
November.....	50½	1 10.838	4 87	1 10.918	1 10.741
December.....	50½	1 09.605	4 88	1 09.909	1 09.893
January.....	50½	1 09.879	4 88	1 10.184	1 10.321
February.....	49½	1 09.331	4 89	1 09.859	1 09.546
March.....	49½	1 08.646	4 89.50	1 09.171	1 08.827
April.....	49½	1 09.194	4 88.50	1 09.609	1 09.343
May.....	50½	1 10.427	4 89	1 10.961	1 10.619
June.....	52	1 13.989	4 90	1 14.774	1 14.122
Average.....	50½	1 11.386	4 88.04	1 11.616	1 11.875

XVI.—Circular exhibiting the values in United States money of the pure gold or silver representing, respectively, the monetary units and standard coins of foreign countries, in compliance with the act of March 3, 1873.

TREASURY DEPARTMENT,
Washington, D. C., January 1, 1879.

The first section of the act of March 3, 1873, Statutes at Large, volume 17, page 602, reproduced in section 3564 of the Revised Statutes, provides "that the value of foreign coin, as expressed in the money of account of the United States, shall be that of the pure metal of such coin of standard value," and that "the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the 1st day of January by the Secretary of the Treasury."

The estimate of values contained in the following table has been made by the Director of the Mint, and is hereby proclaimed, in compliance with the above-stated provisions of law:

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standard coin.
Austria.....	Florin.....	Gold and silver.....	\$0 19.3	8 gulden or 20 francs, gold \$3 85.89.
Belgium.....	Franc.....	Gold and silver.....	96.5	5, 10, and 20 francs.
Bolivia.....	Dollar.....	Gold.....	54.5	Escudo, ½ bolivar and bolivar.
Brazil.....	Milreis of 1,000 reis.	Gold.....	1 00	None.
British Possessions in N. A.	Dollar.....	Gold.....	1 00	
Bogota.....	Peso.....	Gold.....	96.5	
Central America.....	Dollar.....	Silver.....	93.5	Dollar.
Chili.....	Peso.....	Gold.....	91.2	Condor, doubloon, and escudo.
Denmark.....	Crown.....	Gold.....	26.8	10 and 20 crowns.
Ecuador.....	Dollar.....	Silver.....	93.5	Dollar.
Egypt.....	Pound of 100 piasters.	Gold.....	4 97.4	5, 10, 25, and 50 piasters.
France.....	Franc.....	Gold and silver.....	19.3	5, 10, and 20 francs.
Great Britain.....	Pound sterling.....	Gold.....	4 86.6½	½ sovereign and sovereign.
Greece.....	Drachma.....	Gold and silver.....	19.3	5, 10, 20, 50, and 100 drachmas.
German Empire.....	Mark.....	Gold.....	23.8	5, 10, and 20 marks.

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standard coin.
Japan	Yen	Gold	\$99.7	1, 2, 5, 10, and 20 yen.
India	Rupceef 16 annas	Silver	44.4	
Italy	Lira	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Liberia	Dollar	Gold	1 00	
Mexico	Dollar	Silver	1 01.5	Peso or dollar, 5, 10, 25, and 50 cent avo.
Netherlands	Florin	Gold and silver	38.5	Florin, ten guldens gold (\$4 01.9).
Norway	Crown	Gold	26.8	10 and 20 crowns.
Peru	Dollar	Silver	93.5	
Portugal	Milreis of 1,000 reis	Gold	1 08	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	74 8	$\frac{1}{2}$, $\frac{1}{4}$, and 1 rouble.
Sandwich Islands	Dollar	Gold	1 00	
Spain	Peseta of 100 centimes	Gold and silver	19.3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	26.8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Tripoli	Mahhub of 20 piasters	Silver	84.4	
Turkey	Piaster	Gold	04.3	25, 50, 100, 250, and 500 piasters
United States of Colombia	Peso	Silver	93.5	

The above rates will be taken in estimating the values of all foreign merchandise, made out in any of said currencies, imported on or after January 1, 1879.

JOHN SHERMAN,
Secretary of the Treasury.

XVII.—Domestic production of gold and silver.

GOLD.

Years.	Total coinage.	Deduct coinage of stock on hand, foreign coin and bullion, jewelry, bars, and United States coin.	Coinage of domestic production.	Add domestic production used in the arts and manufactures. (Reported by New York assay office.)	Add estimate of additional domestic production other than New York assay-office bars.	Add domestic production exported. (Reported by Bureau of Statistics.)	Total domestic production.
1874	\$50,442,690	\$25,408,659	\$25,034,031	\$3,433,746	\$1,144,582	\$3,878,543	\$33,490,902
1875	33,553,965	7,701,982	25,851,983	4,036,574	1,345,524	2,233,775	33,467,856
1876	38,178,962	4,291,876	33,887,086	3,114,888	1,038,296	1,888,896	39,029,166
1877	44,078,199	1,952,537	42,125,662	2,765,394	921,798	1,084,536	46,897,390
1878	52,798,980	6,876,640	45,922,340	3,809,026	1,269,675	205,319	51,206,360
1879	40,986,912	5,980,953	35,005,959	2,901,844	967,281	24,774	38,899,858

SILVER.

1874	5,983,601	219,063	5,764,538	3,304,920	1,101,640	27,153,496	37,324,594
1875	10,070,368	*221,437	10,291,805	3,178,381	1,050,460	17,197,914	31,727,560
1876	19,126,502	*604,152	19,730,654	2,859,014	953,004	15,240,344	38,783,016
1877	28,549,935	4,005,996	24,543,939	2,830,680	943,560	11,475,394	39,793,573
1878	28,290,825	3,254,637	25,036,188	3,907,614	1,302,538	15,035,045	45,281,385
1879	27,227,882	4,276,114	22,951,768	4,482,975	1,494,325	11,883,064	40,812,132

*During these years the deposits of domestic silver remaining uncoined exceeded the deposits of foreign bullion, &c., and the balance is added instead of deducted.

XVIII — *Gold and silver used in the arts and manufactures.*UNITED STATES ASSAY-OFFICE AT NEW YORK,
September 19, 1879.

SIR: Referring to your letters of May 7 and September 4, I herewith transmit statement of the probable amount of gold and silver bullion consumed in the arts and manufactures annually from July 1, 1873, to June 30, 1879.

Of necessity these figures are approximate only. For reasons unexplained depositors of "jewelers" bars and "kings," refuse to state their character.

The information which you desired in your letter of May 7, 1879, was the amount of bullion used in the arts, derived from deposits of, 1st. Coin; 2d. "Foreign bullion"; 3d. Plate, jewelry; and "base bars"; 4th. Domestic bullion.

The 1st and 2d classifications are too inconsiderable to note; I have therefore confined my report to the 3d and 4th.

The estimate is based upon the supposition that the majority of small bars drawn by bankers from this office is disposed of to manufacturing jewelers. As it is hardly probable that such bars should form any portion of the bullion exported, inasmuch as the custom exists abroad of imposing a tax for assaying upon each bar, regardless of its weight or value, shippers of bullion preferring bars of the largest dimensions that can be conveniently handled with the view of lessening the assay charge.

Very respectfully,

J. M. FLOYD,
Acting Superintendent.

Hon. H. C. BURCHARD,
Director of the Mint, Washington, D. C.

Statement of amount of bullion derived from deposits at the assay-office at New York and mint at Philadelphia, used in the arts and manufactures, from July 1, 1873, to June 30, 1879.

ASSAY-OFFICE AT NEW YORK.

Fiscal year.	Gold.		Silver.	
	Plate, &c.	Domestic bullion.	Plate, &c.	Domestic bullion.
1874.....	\$230,000	\$3,433,746	\$74,000	\$3,304,920
1875.....	315,000	4,036,574	114,000	3,178,381
1876.....	230,000	3,114,888	104,000	2,859,014
1877.....	226,000	2,765,394	153,000	2,830,680
1878.....	202,000	3,809,026	121,000	3,907,614
1879.....	225,000	2,901,844	123,000	4,482,975
	1,428,000	20,061,472	689,000	20,563,384

MINT AT PHILADELPHIA.

Fiscal year.	Gold.			Silver.		
	Plate, &c.	Domestic bullion.	United States and foreign coin.	Plate, &c.	Domestic bullion.	New York assay-office bars.
1874.....	\$36,761 59	\$1,507 83	\$57,046 79	\$171,843 74	\$17,466 11	\$112,127 56
1875.....	21,376 49	1,076 12	18,261 31	44,074 54	103,717 00	130,281 20
1876.....	27,491 79		10,028 22	23,572 99	22,622 31	39,857 18
1877.....	46,958 72		17,307 13	17,962 93	16,508 90	51,927 26
1878.....	47,789 73		13,964 10	32,785 44	44,286 94	24,666 88
1879.....	50,982 00		39,015 82	32,128 88	72,516 76	20,968 58
	231,360 32	2,583 95	155,623 37	322,368 52	277,118 02	379,828 66

[NEW YORK, October 28, 1879.

DEAR SIR: I am in receipt of your letter of 20th instant, and should have given prompt reply to your inquiries, but have delayed in order to obtain more reliable

information on the subject. We have furnished to manufacturers a large amount of fine silver bars of private refiners without passing through the assay-office. Then there is a large amount of granulated silver used in the arts, much of which does not pass through said office, amounting to at least 1,000,000 ounces. Some of the manufacturers use Mexican dollars. Our trade and standard dollars are not used now, being too valuable to be melted into bullion. There have been some of our assay bars exported, but in small amounts, amounting in my estimation to about one-half of the silver bars furnished by private refiners for the arts. I think, from the best information I can obtain, that you would be safe in estimating 1,000,000 ounces of fine silver to be added to the report of assay-office, and gold at least \$2,000,000. I know that some of our largest manufacturers use only gold coin, and then our private refineries buy large amounts of gold and gold dust, which they roll into plate, &c., for manufacturers.

The facts, if ever obtained, will show that we are using \$10,000,000 of gold and silver annually for the arts, &c., in this country. Our only consolation is that it aids in retaining it here.

Very respectfully, yours,

PARKER HANDY.

Hon. HORATIO C. BURCHARD,
Director of the Mint, Washington, D. C.

Table showing the annual consumption of United States coin, old manufactured articles (including foreign coin), and domestic bullion, compiled from returns received in answer to a circular letter of the Director of the Mint under date of September 10, 1879.

Classes of manufacture.	Number letters sent.	Number answers received.	Manufacturing.	Non-manufacturing, not found, or out of business.	Not replying.	United States coin.	
						Gold.	Silver.
Watches and jewelry.....	2,953	1,184	366	818.	1,769	\$1,277,216	\$39,020
Watch cases.....	73	32	11	21	41	146,468	6,324
Leaf.....	38	16	13	3	22	39,400	2,620
Plate.....	144	59	31	28	85	1,470	1,485
Chemicals.....	105	44	7	37	61	6,520	130,334
Instruments.....	193	66	20	46	127	2,185	123
	3,506	1,401	448	953	2,105	1,473,259	179,906

Classes of manufacture.	Foreign coin and bullion.		Domestic bullion.		Total.		Total gold and silver.
		Silver.	Gold.	Silver.	Gold.	Silver.	
Watches and jewelry.....	\$305,615	\$91,086	\$2,771,386	\$406,415	\$4,354,217	\$536,521	\$4,890,738
Watch cases.....	20,000	2,000	516,743	80,682	683,211	89,006	772,217
Leaf.....	52,176	5,613	650,919	23,482	742,495	31,715	774,210
Plate.....	7,800	22,500	45,965	1,661,688	55,235	1,685,673	1,740,908
Chemicals.....	504	23,000	4,068	114,546	11,692	268,180	279,272
Instruments.....	65	40		1,475	2,250	1,638	3,888
	386,160	144,239	3,989,081	2,238,588	5,848,500	2,612,733	8,461,233

XIX.—Domestic production.

NEVADA BANK OF SAN FRANCISCO,
San Francisco, Cal., September 4, 1879.

SIR: Subjoined I beg to hand you the official figures asked for per your letter of the 27th ult., "giving the production from the Bonanza mines for the fiscal year ended June 30, 1879, as well as the total production":

CONSOLIDATED VIRGINIA.

Year ending June 30, 1879:

Gold.....	\$1,255,793.18
Silver.....	1,357,197.04
Total.....	2,612,990.22

CALIFORNIA.

Year ending June 30, 1879:

Gold.....	\$2, 165, 258 86
Silver.....	2, 053, 985 18
Total.....	4, 219, 244 04

Total combined product of each mine to and including above:

Consolidated Virginia.....	\$62, 228, 356 10
California.....	45, 132, 079 65

Total bullion product of the Big Bonanza to June 30, 1879.... 107, 360, 435 75

Replying to your further question, I beg to say that I am in possession of no information touching the probable future yield of the mines of Nevada other than what is contained in the reports of mining superintendents.

I remain, yours, truly,

LOUIS McLANE,
President.

Hon. HORATIO C. BURCHARD,
Director of the Mint, Washington, D. C.

TERRITORY OF DAKOTA,
Yankton, August 14, 1879.

SIR: Your letter of the 28th ultimo, asking for statistics of mineral development, production of bullion, &c., in Dakota, is received. I am unable to give accurate statistics or even reliable estimates. The productions of the "Black Hills" do not come this way, and communication between the "Hills" and this place is more difficult, more expensive, and requires more time than between this place and New York or Washington. I am inclined to think from all I can learn, making due allowance for wild and exaggerated statements, that the production for the fiscal year ending June 30, 1879, was between three and four million dollars. It will probably be doubled the present year, but I have no detailed reliable statistics. I have written to the banks at Deadwood, who handle the bullion to a large extent, to collect and transmit to me information on the subject or send directly to you if they prefer it.

Very respectfully, your obedient servant,

WM. A. HOWARD,
Governor.

Hon. HORATIO C. BURCHARD,
Director Mint, &c.

P. S.—If I obtain anything I will promptly communicate.—W. A. H.

FIRST NATIONAL BANK,
Deadwood, Dakota, August 11, 1879.

SIR: I have a letter from Hon. Wm. A. Howard requesting me to give you information regarding the gold product of this country for fiscal year ending June 30, 1879.

From actual facts and reliable information, I have placed the gold product of the region known as the "Black Hills" for the period inquired of as \$3,000,000. If every ounce of gold could be got at I am sure that this could not be varied one way or the other to the extent of \$25,000.

Yours, truly,

S. N. WOOD, *Cashier.*

DIRECTOR OF THE MINT,
Washington, D. C.

TERRITORY OF WASHINGTON, EXECUTIVE DEPARTMENT,
Olympia, August 30, 1879.

SIR: In reply to your communication of the 28th ultimo, requesting reliable information of the yield of precious metals from the mines of Washington Territory during the last fiscal year, I have the honor to state that I regret that I am unable to give you reliable information on this subject.

Gold mining only is carried on. Several hundred Chinese are engaged in placer mining on the Columbia River and its tributaries in the eastern portion of the Territory. The gold taken out by them is sold at Walla Walla, at Portland, and at San Francisco to brokers, who seldom make entries of the place of production. The average daily amount realized per man is probably not more than two or three dollars.

During the year placer mining has also been prosecuted to some extent by citi-

zens on the Weenatchie River in Eastern Washington and the Skagit River in Western Washington. Reports are often received of nuggets having been found varying in value from \$100 to \$200. Full reliance cannot be placed upon these reports. Gold, silver, copper, lead, cinnabar, and other ores exist in the Cascade and Coast Ranges of Mountains. Gold quartz mining to a limited extent has been engaged in with fair results. Public attention has recently been strongly directed to quartz mining, and more interest is manifested in the subject than at any former period. The general opinion is that precious metals abound in the mountains referred to, and that the prospecting going on will develop minerals as rich as those of California, Nevada, or Colorado. My estimate of the gold production of the Territory for the past fiscal year is \$300,000.

I have the honor to be, very respectfully, your obedient servant,

E. P. FERRY, Governor.

Hon. HORATIO C. BURCHARD,
Director of the Mint, Washington, D. C.

WELLS, FARGO & CO., & C.,
San Francisco, August 5, 1879.

DEAR SIR: Noting yours of the 28th ultimo, the inclosed is but an approximation, but probably as nearly correct as we can attain to, for a half-yearly report.

Yours, truly,

JNO. J. VALENTINE,
General Superintendent.

Mr. HORATIO C. BURCHARD,
Director U. S. Mint, Washington, D. C.

THE RESOURCES OF CALIFORNIA.

We cannot convey a better or more accurate impression of the great resources of our State than by the following tables, which will speak for themselves:

Statement of the amount of the precious metals produced in the States and Territories west of the Missouri River for the six months from January 1 to June 30, 1879.

States and Territories.	Gold dust and Bullion, by express.	Silver bullion, by express.	Ores and base bullion, by freight.	Total of gold, silver, and lead.
California.....	\$7,680,675	\$385,017	\$350,000	\$8,415,692
Nevada.....	55,916	9,189,344	3,125,000	12,370,260
Oregon.....	284,170			284,170
Washington.....	27,479			27,479
Idaho.....	312,715	184,217	110,000	606,932
Montana.....	841,000	640,000	550,000	2,031,000
Utah.....	201,302	1,169,361	1,510,000	2,880,663
Colorado.....	1,260,000	725,000	4,000,000	5,985,000
New Mexico.....	41,500	165,000	20,000	226,500
Arizona.....	98,130	361,866	450,000	909,996
Dakota.....	1,050,000			1,050,000
	11,852,887	12,819,805	10,115,000	34,787,692

Production of gold and silver in the United States west of the Missouri River.

Year.	Gold.	Silver.	Total.
1870.....	\$33,750,000	\$17,320,000	\$51,070,000
1871.....	34,398,000	19,286,000	53,684,000
1872.....	38,177,395	19,924,429	58,101,824
1873.....	39,206,568	27,483,302	66,689,860
1874.....	38,406,488	29,699,122	68,105,610
1875.....	39,968,194	31,635,239	71,603,433
1876.....	42,886,935	39,292,924	82,179,856
1877.....	44,880,223	45,846,109	90,726,332
1878.....	37,576,030	37,248,137	74,824,167
1879 (January to June).....	15,000,000	17,000,000	32,000,000

THE UNITED STATES ASSAY-OFFICE AT HELENA, MONT.

October 15, 1879.

SIR: In response to your inquiries about the product of gold and silver of Montana for the fiscal year 1879, I would state that it is my opinion that the yield of gold from placer mining is not as large as last year. This is due not to the fact that they have been worked out but on account of scarcity of water this year. Last year there was an abundance of water in all the placer districts from the 1st of May until the 1st of September, while this year many of the miners could not begin operations until the 15th of May, and were compelled to quit by the middle of August. This naturally curtailed the production.

There has been great enterprise shown in this branch of mining by large companies reclaiming considerable tracts of "old worked-out" placers by building "bed-rock" flumes. This has been done in this Territory in the past year with no little success. Similar tracts of "worked-out" placers have been reclaimed by some large companies mining by the "hydraulic" process. By these new and improved methods of placer mining the gold product of Montana is destined to increase rather than decrease in the near future. No new placer "diggings" have been discovered except those in the Judith Basin. At present there is a great stampede to this place, but what the results will be I am not at present sufficiently informed to vouchsafe an opinion.

There is one great drawback to placer-mining in this Territory, and that is, many large capitalists have bought the miners' rights in many of the placer districts, and have the land patented under United States mining laws. These tracts now lie unworked, the owners waiting for cheaper transportation and cheaper rates of wages in order to work them more profitably. As soon as the presence of a railroad in the Territory will warrant cheap rates of transportation and cheaper wages, all these districts now idle will be worked and add their product to the world's stock of precious metals. The largest single nugget of gold discovered in this Territory during the past year was deposited in this office on the 29th day of April, 1879, and weighed, as deposited, 47.80 ounces, with a fineness of 957 in gold, and was entirely free from quartz or dirt, being a solid mass of metal, having a value \$947.77. This was the largest piece found, though many nuggets varying in weight from a half ounce to 28 ounces were found.

The quartz mining in gold has shown great and unusual activity in the past year, a large number of new and valuable leads having been discovered. Many new mills and arastras have been erected, largely increasing the product of gold from this source. There is great activity also in prospecting. Several quite recent rich discoveries have stimulated old prospectors to renewed exertions, and as a consequence new "finds" are being reported continually. The present indications all point to a rapid growth of the quartz-mining interests of Montana. There is no doubt but that this country is very superficially prospected, and even discovered mines have but a small fraction of the development that the quartz leads of Nevada, Colorado, or even those of the Black Hills, have.

The increased yield of gold from quartz has more than overbalanced the loss in the placer yield this year, making the total product of gold of Montana in 1879 larger than last year.

The main range of the Rocky Mountains has, as in other parts of America, opened up rich leads of gold-bearing quartz in this Territory. The Stempel district, near Helena, immediately upon the summit or divide of these mountains, embraces a large tract of country, and the most remarkable veins of quartz have been discovered here in the past year or so. This district, out of many similar ones in Montana, shows the greatest progression, more stamps and arastras having been erected in the past year than in any other one place.

Silver-quartz mining has shown wonderful development in the past year. Mining for this metal has been neglected in times past in the great eagerness for gold. There is now a disposition to give silver mining the attention it deserves, and with good results. The silver product has greatly increased this year, though the greatest activity is confined to one camp, Butte; here marvelously rich mines are located and producing great quantities of silver bullion. Phillipsburg and Glendale, newer camps, are opening up finely, and the presence of rich prospects leads me to expect ere long large returns from these places. In Jefferson County new leads of silver-ore have been discovered this fall, which have assayed very rich. The erection of smelters in Butte, and wicks in Jefferson County have utilized and brought into demand the poorer and baser silver-ores, which have heretofore had but little value, if not quite worthless, owing to the high rates of transportation charged to carry them to eastern smelters.

From inquiries made and information gathered in various ways throughout this Territory, I am of the opinion that the yield of gold and silver of Montana for the year ending June 30, 1879, was as follows, viz:

Gold	\$2,500,000
Silver	2,225,000
Total	4,725,000

These figures I deem as nearly correct as it is possible to obtain them. The estimates of the probable yield of gold and silver in Montana in your last report for the fiscal year ending June 30, 1879, I consider somewhat higher than the yield has since proven to be.

The estimates for the coming year I would place as follows, viz:

Gold.....	\$3,000,000 to \$3,225,000
Silver.....	3,000,000 to 3,500,000

The following is the statement of the production of gold and silver in Montana by counties as deposited in this office in 1879, during the last six months of the fiscal year:

County.	Gold, weight.	Value.	Silver, weight.	Value.
	<i>Ounces.</i>		<i>Ounces.</i>	
Beaver Heads.....	40.15	\$22 59		
Choteau.....				
Custer.....	1.88	25 82		
Deer Lodge.....	1,703.59	30,208 71	158,291.10	\$159,457 39
Gallatin.....	260.08	4,713 92		
Jefferson.....	1,071.04	18,702 37	1,471.00	1,198 29
Lewis and Clarke.....	5,912.76	92,733 12		
Madison.....	1,007.59	16,309 45		
Meagher.....	573.14	10,245 55		
Missoula.....	43.32	858 10		
Total.....	10,613.05	173,819 63	159,762.10	160,655 68

It is thus shown by the foregoing statement that every county but Choteau in Montana produces gold or silver, and quite recently I have assayed samples of silver ore from the Bear Paw Mountains in Choteau County which have all shown more or less of this metal.

On the whole, I consider the gold and silver mining interests on a secure and substantial basis, and think that coming years will see many thousands of dollars added to the world's wealth taken out of old mother earth in this young and thriving Territory.

Very respectfully,

R. B. HARRISON,
Assayer in Charge.

Hon. H. C. BURCHARD,
Director of the Mint, Washington, D. C.

MINT OF THE UNITED STATES AT CARSON,
Superintendent's Office, September 3, 1879.

SIR: I transmit herewith an official report of the gross yield of the mines of this State during the fiscal year ended June 30, 1879:

During the year 1877-78 the gross yield was.....	\$47,676,863 83
During the year 1878-79.....	19,305,473 97
Showing a decrease in production of.....	28,371,389 86

The present outlook, however, is that the product will be greatly increased during the current year.

Very respectfully,

JAMES CRAWFORD,
Superintendent.

Hon. H. C. BURCHARD,
Director of the Mint.

Gross yield of the mines, State of Nevada, for the year ending June 30, 1879.

Mines.	Quantity extracted.		Gross value.
	Tons.	Pounds.	
ELKO COUNTY.			
Argenta.....	1,544		\$85,192 54
Belle Isle.....	430		50,769 26
Grand Prize.....	4,210		323,782 71
Hussey.....	183	975	11,941 89
Independence.....	6,554		352,653 03
Leopard.....	2,414	750	102,115 60
Navajo.....	1,009	1,000	68,427 75
Total.....	16,345	725	994,882 78
ESMERALDA COUNTY.			
Alida.....	257		8,738 00
Black Warrior.....	36	1,500	1,772 20
Central Mill.....	75		3,509 01
Crowning Glory.....	194	1,459	3,891 77
Endowment.....	1,044	943	22,471 41
Indian Queen.....	931	720	96,113 46
Northern Belle.....	17,306		539,557 19
McMasters.....	204	777	21,166 72
Montezuma.....	286	966	21,196 00
Vanderbilt.....	1,026	165	79,152 40
Wasson.....	2,451	1,900	74,867 03
Wheeler.....	1,495		38,810 90
Wilson.....	1,970		47,446 00
Total.....	27,279	430	958,692 09
EUREKA COUNTY.			
Altoona.....	13	980	705 18
Alexandria.....	77	1,335	6,966 47
Atlas.....	67	250	3,636 85
Austin.....	7	598	728 96
Bald Eagle.....	102	395	8,785 95
Blackburn.....	2	231	184 01
Bullwhacker.....	84	1,174	4,753 13
Banner.....	203	637	10,632 59
Connelly.....	568	585	17,851 32
Culmce.....	1	1,150	53 95
Cloud.....	2	1,264	167 52
Eureka Consolidated.....	78,166		2,696,933 98
Eldorado.....	89	671	7,081 41
Eldorado No. 2.....	13	647	870 25
Elise.....	21	1,724	842 76
Fourth of July.....	232	1,617	8,659 95
Foley.....	2	750	589 38
Garrison.....	856	256	73,531 40
Geddes and Bertrand.....	31	1,227	1,690 70
Grant.....	73	167	3,820 10
General Lee.....	2	1,370	209 94
Hoosac.....	75	1,181	4,246 39
Hamburg.....	1,536	1,665	54,894 74
Home Ticket.....	144	870	5,811 09
Hunt & Co.....	1	544	119 22
Inca.....	2	12	110 54
Jackson.....	2,651	1,960	119,308 88
K. K. Consolidated.....	373	1,754	10,721 36
Kentuck.....	8	1,591	415 37
Lancaster.....	1	635	29 64
Lone Pine.....	1	921	83 05
Louisville.....	1	1,990	79 33
Metamoras.....	39	772	3,949 94
Magnet.....	4	1,360	99 02
Maria.....	1	187	138 47
Monroe.....	1	391	82 86
Mountain Queen.....	1	268	323 43
Mountain Boy.....	9	417	1,792 19
Morning Star.....	3	1,214	198 02
Mineral Hill Manufacturing Company.....	563		23,263 16
Mortimer.....	18	840	600 17
Macon City.....	44	930	5,769 03
Needle.....	3	390	191 01
Newark.....	11	387	869 41
Oakland.....	6	1,125	237 60
Paul Pry.....	54	1,086	3,040 39
Pioneer.....	20	937	1,012 50

Gross yield of the mines, State of Nevada, for the year ending June 30, 1879—Continued.

Mines.	Quantity extracted.		Gross value.
	Tons.	Pounds.	
EUREKA COUNTY—Continued.			
Phoenix	692	240	\$25, 111 63
Pinto	5	688	385 86
Racine	1	1, 168	95 93
Richmond	30, 788	1, 702	1, 070, 628 92
Rocky Point	2	614	131 18
Silver King	15	100	451 50
Silver West	3	645	85 05
Silver Gate	18	1, 207	3, 067 74
Silver Conner	312	1, 980	15, 055 49
San José	12	693	692 12
Sterling	1	251	76 80
Snow Flake	6	411	163 17
Silver Lick	108	1, 428	4, 534 18
Talahasse	2	870	145 39
Union	6	213	231 20
Valentine	22	1, 529	946 04
Williamsburg	69	1, 684	1, 597 13
Winall	3	1, 950	268 20
Wide West	5	938	510 04
Williams	198	1, 211	22, 410 70
White Pine	2	908	328 85
Total	118, 501	805	4, 233, 000 23
HUMBOLDT COUNTY.			
Arizona	ores. 4, 647		70, 189 00
Arizona	tailings. 9, 530		41, 322 00
Big Prize	756	158	23, 557 52
Fair Play	110		3, 101 50
Paradise Valley	854	1, 421	107, 185 84
Rye Patch	224	800	5, 955 00
Total	16, 122	379	251, 310 86
LANDER COUNTY.			
Argenta	1	574	1, 228 57
Bless John		1, 756	667 26
Bonanza	16	992	3, 658 10
Bedford	30	1, 778	15, 383 99
Cooper	2	626	554 18
Detroit	102	1, 708	33, 138 02
Ensign	7	80	2, 325 08
Gundry & Co	23	558	7, 010 66
Kerrigan	11	212	3, 323 47
Kerlew	13	699	2, 293 17
Manhattan	4, 048	1, 750	518, 667 25
Morris & Cable	5	1, 476	2, 748 94
McFarnahan	4	280	1, 157 54
Mullen	5	256	1, 541 78
McFee	18	1, 512	8, 222 43
McCann	7	1, 810	3, 923 38
Montgomery		1, 726	732 67
Patriot	12	1, 728	4, 647 60
Silver Wedge	4	1, 312	1, 140 80
Starr & Grove	3, 399		143, 370 77
Ward, Thomas	128	1, 772	55, 353 43
Wallace, Joseph	1	452	930 00
Warren & Co	10	70	5, 382 02
San Francisco	12	660	4, 463 22
Total	7, 867	1, 787	821, 864 33
LINCOLN COUNTY.			
Bowery	30	625	3, 390 55
Cave	150		1, 470 83
Cliff	4	1, 779	477 21
Day	21	790	655 50
Garrison	27	707	576 75
Hillside	8, 393	796	298, 345 84
Hemss	15	462	3, 197 24
Inca	29	1, 237	5, 976 50
Meadow Valley	2, 322	1, 587	47, 178 68
Meadow Valley	tailings. 14, 363	1, 400	109, 674 23
Mazenpa	15	1, 190	627 80

Gross yield of the mines, State of Nevada, for the year ending June 30, 1879—Continued.

Mines.	Quantity extracted.		Gross value.
	Tons.	Pounds.	
LINCOLN COUNTY—Continued.			
Nevada and Arizona	122	434	\$8,753 21
Newark	1	908	142 76
Pioche	7	1,807	750 79
Raymond & Ely	3,403	574	202,868 92
Raymond & Ely tailings	17,571		86,178 17
Techatticup	328		22,931 42
Unknown	127	1,559	15,072 44
Willett	7	16	104 27
Total	46,942	1,871	\$08,373 11
LYON COUNTY.			
Excelsior mill	1,735		4,950 00
Lyon mill	49,860		212,500 54
Pacific mill	5,315		56,570 32
Union mill	46,800		146,942 45
Woodworth mill	6,090		90,635 95
Total	109,800		511,599 26
NYE COUNTY.			
Alexandria	1,135		55,000 00
Argent	440		32,608 00
Alexander	177		6,500 00
Belmont	1,075	1,967	51,591 63
Downey	1,000		35,000 00
Eldorado	53	200	6,000 00
Gila	100	603	8,573 64
Highbridge	1,170		90,928 65
Illinois	881	400	65,297 64
Tybo	9,939	370	263,453 03
Q. G. and Bunker Hill	5,490		134,784 78
Total	21,461	1,540	749,737 37
ORMSBY COUNTY.			
Brunswick mill	9,974		110,350 54
Mexican mill	9,800		42,700 41
Morgan mill	6,180		71,134 50
Nevada mill	6,620		26,477 75
Pacific mill	12,411		133,100 67
Santiago mill	15,611		54,717 61
Union mill	6,757		26,206 76
Total	67,353		464,688 24
STOREY COUNTY.			
Andes	720		12,240 00
California	89,285	700	4,459,216 12
Chollar Potosi	1,020		14,709 29
Consolidated Virginia	60,403	1,300	2,612,990 22
Consolidated Imperial	9,279		120,812 30
Imperial	3,431		40,258 50
Justice	2,259		21,791 92
Ophir	11,166	300	792,516 53
Silver Hill	552		4,509 92
Sierra Nevada	1,800		110,412 67
Trojan	4,453	100	67,578 75
Express mill	1,105		9,968 45
Bossell Bros. mill	757		8,469 00
Mariposa mill	10,316		127,191 14
Omega mill	44,788		422,297 03
Total	241,335	400	\$,824,961 84
WHITE PINE COUNTY.			
Eberhardt & Aurora	7,072	1,540	78,815 62
Eagle & Crescent	313	1,000	3,024 72
Exchange	400		16,000 00
Fairplay	8	1,875	1,577 36
Lookout	55		5,277 13
Mountain Queen	4	1,000	1,082 00
Paymaster	5,395		247,499 42
Queen	25	1,188	3,946 00
Star	4,686	1,500	325,937 17
Stafford	39	106	3,184 44
Total	18,001	218	686,363 86

Gross yield of the mines, State of Nevada, for the year ending June 30, 1879—Continued.

RECAPITULATION.

Counties.	Quantity extracted.		Gross value.
	Tons.	Pounds.	
Elko	16,345	725	\$994,882 78
Esmeralda	27,279	430	958,692 09
Eureka	118,501	805	4,233,000 23
Humboldt	16,122	379	251,310 86
Lander	7,867	1,787	821,864 33
Lincoln	46,942	1,871	808,373 11
Lyon	109,800	.....	511,599 26
Nye	21,461	1,540	749,737 37
Ormsby	67,353	.....	464,688 24
Storey	241,335	400	8,824,961 84
White Pine	18,001	218	686,363 86
Grand total	691,010	255	19,305,473 97

STATE CONTROLLER'S OFFICE,
Carson, Nev., August 28, 1879.

I hereby certify that the foregoing is a full, true, and correct statement of the yield of the mines of the State of Nevada for the year commencing July 1, 1878, and ending June 30, 1879, as compiled from the quarterly reports of several county auditors, filed in this department.

Witness my hand and seal of office this 28th day of August, 1879.

[SEAL.]

J. F. HALLOCK,
State Controller,
By WM. B. DAUGHERTY,
Deputy.



REPORT OF THE FIRST COMPTROLLER.

REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 8, 1879.

SIR: In compliance with the request contained in your letter of September 11, 1879, I have the honor to submit the following report.

The transactions of this office during the fiscal year which ended June 30, 1879, will be first presented.

The following warrants were received, examined, countersigned, entered into blotters and posted into ledgers under their proper heads of appropriations:

Kind.	Number.	Amount covered thereby.
APPROPRIATION.		
Treasury proper	29	\$42, 646, 210 61
Public debt	1	804, 773, 758 16
Diplomatic and consular	1	1, 087, 535 00
Customs	13	22, 959, 970 49
Internal revenue	7	4, 453, 244 33
Interior—Civil	16	5, 921, 904 28
Interior—Indians and pensions	38	44, 554, 572 85
War	29	45, 031, 016 51
Navy	10	14, 645, 137 64
	144	\$986, 073, 349 87
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	3, 225	\$29, 507, 537 02
Public debt	142	707, 009, 732 31
Quarterly salaries	1, 386	400, 962 03
Diplomatic and consular	2, 596	6, 880, 928 53
Customs	4, 971	19, 792, 365 20
Internal revenue	4, 646	4, 425, 485 80
Judiciary	3, 031	3, 578, 063 75
Interior—Civil	2, 295	4, 552, 469 39
Interior—Indians and pensions	3, 381	42, 513, 519 84
War	8, 708	42, 235, 578 22
Navy	2, 240	25, 771, 113 38
	36, 621	\$886, 667, 755 47
COVERING.		
Customs	1, 407	\$137, 250, 047 70
Internal revenue	1, 684	113, 561, 630 58
Public lands	990	924, 781 06
Miscellaneous revenue	7, 142	22, 090, 745 12
Interior repay—Indians and pensions	597	2, 185, 928 36
War repay	1, 455	1, 809, 917 59
Navy repay	416	10, 745, 987 14
Miscellaneous repay	2, 006	4, 875, 587 53
	15, 697	\$293, 444, 625 08
Total	52, 462	\$2, 166, 185, 730 42

Accounts have been received from the auditing offices, revised, recorded, and certified to the Register of the Treasury, as follows:

Kind.	Number.	Amount involved.
FROM THE FIRST AUDITOR.		
1. <i>Judiciary.</i>		
Embracing accounts of United States marshals for their fees and expenses of United States courts, and accounts of United States district attorneys, United States commissioners, and clerks of United States courts	2,912	*\$3,000,000 00
2. <i>Public Debt.</i>		
Embracing accounts of the United States Treasurer and Assistant Treasurers for the redemption of United States called bonds and United States notes, and for the payment of interest on the public debt.....	365	412,134,596 97
3. <i>Public Buildings.</i>		
Embracing accounts for the construction of public buildings throughout the United States; accounts of the Geological, Geographical, and Coast Surveys; accounts in relation to charitable institutions and public buildings and grounds in the District of Columbia; accounts for the Smithsonian Institution and museums; for the United States Fish Commission; for incidental expenses of the Patent Office; for repairs of the Capitol and improvement of the Capitol grounds.....	434	*4,500,000 00
4. <i>Steamboat.</i>		
Accounts for salaries and incidental expenses of inspectors of hulls and boilers	808	*270,000 00
5. <i>Territorial.</i>		
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories....	283	*208,000 00
6. <i>Mint and Assay.</i>		
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of the officers and employes of the several mints, and for the general expenses of the same.....	279	1,621,842 23
Bullion deposits and transfers		137,222,205 86
7. <i>Express.</i>		
Accounts for the transportation of gold and silver coin and bullion, minor and base coins, United States currency, national-bank notes, complete and incomplete coin certificates, registered and coupon bonds, mutilated currency, canceled and incomplete securities, national-bank notes for redemption, stamp paper, stationery, boxes, parcels, &c.	179	202,429 82
8. <i>Congressional.</i>		
Accounts for salaries of the officers and employes and for contingent and other expenses of the United States Senate and House of Representatives.....	164	939,816 44
9. <i>Outstanding Liabilities.</i>		
Arising from checks which have been covered back into the Treasury, the payment of which has been demanded	146	28,402 82
10. <i>Public Printing.</i>		
Accounts of the Public Printer for the salaries and wages of the employes of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office	99	368,700 19
11. <i>Treasurer's General Accounts.</i>		
Quarterly accounts of the United States Treasurer for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury	4	1,369,625,515 19
12. <i>Assistant Treasurers' Accounts.</i>		
Accounts of the several assistant treasurers of the United States for the salaries of their employes and the incidental expenses of their offices....	75	341,996 26
13. <i>Sinking Fund.</i>		
Accounts with the sinking-fund commissioners of the District of Columbia for redemption of District bonds and interest thereon	4	456,119 59

*Approximate amount.

Kind.	Number.	Amount involved.
14. Miscellaneous.		
Such as accounts with the disbursing officers of the Executive Departments for salaries of officers and employes and contingent expenses of the same; accounts for salaries of Senators and Representatives in Congress; for salaries of the judges of the United States Supreme Court, United States circuit and district judges, district attorneys, and marshals; for salaries and contingent expenses of the National Board of Health, &c.	2,417	*\$20,000,000 00
Total from First Auditor	8,169	\$1,950,919,625 28
FROM THE FIFTH AUDITOR.		
15. Internal Revenue.		
Accounts of collectors of internal revenue	579	
Same acting as disbursing agents	1,005	
Accounts of internal-revenue stamp agents	323	
Accounts of internal-revenue assessors	45	
Miscellaneous internal-revenue accounts, such as direct-tax accounts with commissioners and with the States; six different monthly accounts with the Commissioner of Internal Revenue for revenue stamps; accounts with the disbursing clerk of the Treasury Department for salaries in the office of the Commissioner of Internal Revenue, and for the payment of internal-revenue gaugers; with the Secretary of the Treasury for fines, penalties, and forfeitures; with the Treasury Department for stationery; with revenue agents and distillery surveyors; drawback accounts; accounts for refunding taxes illegally collected; for the redemption of internal-revenue stamps; for expenses of detecting and suppressing violations of internal-revenue laws, including rewards therefor, &c.	2,507	
	4,459	\$681,034,329
16. Diplomatic and Consular.		
Accounts for salaries of consuls and commercial agents	1,017	
Accounts for salaries of ministers and chargés d'affaires	119	
Accounts for salaries of interpreters	74	
Accounts for salaries of secretaries to legations	47	
Accounts for salaries of marshals of consular courts	20	
Accounts for the relief and protection of American seamen	713	
Accounts for contingent expenses of legations and consulates	441	
Accounts of United States bankers in London	54	
Accounts for prisons in China and Japan	41	
Accounts for salaries and expenses of mixed commissions	14	
Accounts of the disbursing clerk Department of State for miscellaneous diplomatic expenses	43	
Miscellaneous diplomatic accounts	9	
	2,592	6,345,848 29
17. Adams Express.		
Accounts for the transportation of internal-revenue moneys to the sub-treasuries and designated depositaries and for the transportation of stationery, &c., to internal-revenue officers	40	4,858 50
Total from Fifth Auditor	7,091	\$687,385,036 30
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.		
18. Public Lands.		
Accounts of surveyors-general and the employes in their offices	500	
Accounts of deputy surveyors	499	
Accounts of receivers of public moneys	405	
Accounts of same acting as disbursing agents	422	
Accounts for the repayment of purchase-money paid for lands erroneously sold	178	
Accounts of timber agents	17	
Accounts of registers of local land offices	15	
Miscellaneous accounts, such as accounts with the several States for indemnity for swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent. upon the proceeds of the sale of public lands; accounts of surveyors-general for contingent expenses of their offices; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Railroads for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers, and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land offices to designated depositaries; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys, and for the return of deposits in excess of the amount required for the survey of private land claims, &c.	329	*5,200,000 00
Total from Commissioner of General Land Office	2,365	\$5,200,000 00

* Approximate amount.

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor.....	8, 169	5, 920, 254	\$1, 950, 919, 625 28
Fifth Auditor.....	7, 091	173, 636	687, 385, 036 30
Commissioner of the General Land Office.....	2, 365	11, 575	5, 200, 000 00
Total.....	17, 625	6, 105, 465	\$2, 643, 504, 661 58

Requisitions have been examined and advances thereon recommended as follows :

Internal Revenue.....	1, 524
Diplomatic and Consular.....	1, 178
Judiciary.....	404
Public Buildings.....	192
Mint and Assay.....	147
Assistant Treasurers.....	104
District of Columbia.....	64
Territorial.....	51
Public Printing.....	
Miscellaneous.....	240
Total.....	3, 930

Transcripts of accounts transmitted to the Solicitor of the Treasury for suit thereon :

Collectors of internal revenue.....	9
United States marshals.....	6
Receivers of public moneys.....	4
Internal-revenue stamp agents.....	3
Disbursing agents.....	1
United States consuls.....	1
Total.....	24
Official letters written.....	12, 304
Letters received, briefed, and registered.....	4, 617
Powers of attorney recorded.....	2, 065
Miscellaneous contracts and bonds recorded.....	1, 140
Collectors' tax-list receipts recorded, scheduled, and referred.....	1, 499
Orders for special allowances to collectors of internal revenue recorded, scheduled, and referred.....	280
Internal-revenue special tax-stamp books counted and certified.....	5, 333
Internal-revenue tobacco-stamp books.....	6, 115
Internal-revenue spirit-stamp books.....	7, 164
Pages copied.....	18, 612
Copies of accounts made, compared, and transmitted:	4, 221
Internal revenue.....	1, 644
Public lands.....	146
	1, 790

The foregoing statement omits mention of a great deal of labor which cannot easily be reported, but which has required much time and care, such as the examination of, and decision upon, all applications for the issuing of duplicate bonds and other securities in place of securities lost or destroyed; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the right of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States to said dece-

dents; the examination, registry, and filing of official bonds; the examination of a large number of claims of workmen in the District of Columbia, filed under the act of Congress approved June 20, 1878; the copying of letters forwarded; answering calls for information made by Congress, the Departments, and private persons; the examination of legal points arising in the adjustment of accounts, and other work of a miscellaneous character.

The following comparative statement of the work performed during this and the last fiscal year will indicate the rate of annual increase in the business of this office:

Accounts.	1878.	1879.	Increase.	Decrease.	Net increase.
Judiciary	2, 713	2, 912	199		
Public debt, outstanding liabilities, and assistant treasurers	543	586	43		
Steamboat	704	808	104		
Territorial	270	283	13		
Mint and assay	208	279	71		
Express	215	219	4		
Congressional	145	164	19		
Public printing	96	99	3		
Treasurer's general	4	4			
Sinking fund		4	4		
Miscellaneous (including public buildings)	2, 536	2, 851	315		
Internal revenue	4, 145	4, 459	314		
Diplomatic and consular	2, 395	2, 592	197		
Public lands	2, 451	2, 365		86	
Totals	16, 425	17, 625	1, 286	86	1, 209
Warrants	44, 846	52, 462	7, 616		
Official letters	10, 599	12, 304	1, 705		
Internal-revenue stamp books counted and certified	17, 835	18, 612	777		
Requisitions	3, 585	3, 930	345		
Miscellaneous work, tax-list receipts, copies of reports, suits instituted, special allowances, &c	3, 714	20, 253	16, 539		

ASSIGNMENT OF CLAIMS.

By a statute enacted in 1853, the substance of which has been inserted in the Revised Statutes, it was declared that all transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever might be the consideration therefor, should be absolutely null and void, unless they were freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof.

In the same year a circular was issued by Mr. Comptroller Whittlesey defining the term "claim" as employed in the clause above recited. The circular instanced many examples of what might be regarded claims, and what would not be regarded such within the meaning of the statute, and summed up with the conclusion that ordinary debts and accounts against the government which had been legally contracted and never disputed, are not claims within the meaning of this statute, and that the statute applies only to uncertain damages and losses, extra allowances, pensions, equitable demands, claims for the correction of alleged errors, claims for a return or repayment of duties, items of account which have been rejected, or are disputed, and such classes of cases as in Con-

gress are usually referred to the Committee on Claims, and to committees other than the Committee of Ways and Means. The term claim was thus held not to have been employed in its most comprehensive sense. The construction thus given to the statute has been steadily maintained in the Treasury Department for more than twenty-five years.

In the case of the *United States vs. Gillis*, decided at the October term of the Supreme Court of the United States, 1877, that learned court said that the words of this statute "embrace every claim against the United States, however arising, of whatever nature it may be, and wherever and whenever presented" (95 U. S., 407). And in the later case of *Spofford vs. Kirk*, decided at the October term, 1878 (97 U. S., 484), that court, referring to the same statute, said:

It would seem to be impossible to use language more comprehensive than this. It embraces alike legal and equitable assignments. It includes powers of attorney, orders, or other authorities for receiving payment of any such claim, or any part or share thereof. It strikes at every derivative interest, in whatever form acquired, and incapacitates every claimant upon the government from creating an interest in the claim in any other than himself.

It is proper to state that the right of action in the first-mentioned case was founded on an assignment of a claim to recover the proceeds of cotton seized under the Abandoned and Captured Property Act of March 12, 1863, and the second upon an assignment of a claim against the United States for supplies furnished to the Army during the war of the rebellion, and that neither claim, therefore, was for a sum liquidated and unchallenged; so that, in case of a suit upon an assignment of a demand of the latter character, it is possible that that learned court might not feel authoritatively bound by the comprehensive language employed in the two cases above cited.

The inconveniences that would be felt from a construction of this statute which would give to the term claim a signification as broad as the term demand would be very great. Illustrations of these inconveniences would too much lengthen this report. They are detailed at length in the circular of Mr. Whittlesey. The cases above cited have occasioned much anxiety to the accounting officers. I think the attention of Congress ought to be called to the statute, and that it ought to be invited to define the term claim in such manner as, while perhaps limiting it a little more closely than has been the practice of the Treasury, would not leave it so comprehensive as to embrace every demand against the United States.

LOST AND DESTROYED BONDS.

Section 3702 of the Revised Statutes enacts that whenever it appears to the Secretary of the Treasury, by clear and unequivocal proof, that any interest-bearing bond of the United States has, without bad faith upon the part of the owner, been destroyed wholly or in part, or so defaced as to impair its value to the owner, and the bond is identified by number and description, the Secretary shall, under such regulations and with such restrictions as to time and retention for security or otherwise, as he may prescribe, issue a duplicate thereof, &c.; or, if the bonds have been called in for redemption, instead of issuing a duplicate, it shall be paid. The next section enacts that the owner shall file in the Treasury a bond, in a sum prescribed, with two good and sufficient sureties, residents of the United States, to be approved by the Secretary, with condition to indemnify and save harmless the United States from any claim upon such destroyed or defaced bond.

Applications for duplicates, or for the redemption of such bonds, are referred, under regulations prescribed by the Secretary of the Treasury, to the First Comptroller, to be decided upon by him.

It will be perceived that bonds payable to bearer come within the terms of this statute; and the practice has been to issue duplicates for, or to redeem, bonds of this character alleged to have been destroyed, upon evidence furnished by affidavits taken before certain prescribed officers of the United States. The redemption of such bonds and the issuing of duplicates have always been refused until after the lapse of six months from the filing of an application; but even with this precaution the statute is fraught with great danger to the Treasury. In practice it has been found that in fully half the cases where evidence has been offered to establish the fact of destruction, the bonds have not been destroyed, but have passed either by theft or collusion into the hands of other holders. When a bond of this kind is lost or stolen, the owner who has been deprived of it is apt soon to persuade himself that it has been destroyed, as only in case of its having been destroyed can he entertain reasonable hope of ever receiving payment. Instances also have occurred of persons offering most impressive evidence of the destruction of bonds alleged to have been owned by them, who, subsequent events have shown, had no title to them whatever. Great vigilance has been practiced by the Treasury by the invocation, even when very slight doubt has been excited, of the aid of the secret-service division; but it is believed that no vigilance can be sufficient to guard against the ingenious methods by which fraudulent applications may occasionally be made successful. If no radical change is made in the existing statute, authority ought at least to be given to require more than two sureties to the bond of indemnity. Indeed in cases as well of registered bonds as bonds payable to bearer, this authority ought to be conferred.

DISBURSING CLERKS.

All disbursing officers of the departments are required by law to give bonds. In the cases of the clerks in the several departments appointed to disburse moneys, the penalties of the bonds are usually small in amount compared with the sums almost constantly in their hands for disbursement. Away from their friends, and the tenure of their offices being precarious, it would with most of them be difficult, perhaps, if not impossible, to give bonds adequate to secure the government against possible losses. One disbursing-clerk of the Treasury Department, of great fidelity and long experience, disbursed during the last fiscal year more than five million dollars. The penalty of his bond is thirty-five thousand dollars. Another, of like character and experience, disbursed a million and a quarter. The penalty of his bond is ten thousand dollars. These amounts seem small; but the Secretary of the Senate usually disburses in the course of a fiscal year more than eight hundred thousand dollars, and the Clerk of the House about a half million, and their bonds are fixed by law at but twenty thousand dollars. Officers of the Quartermaster's, Subsistence, and Pay Departments of the Army, almost without exception, though the disbursements of many of them are very large, give bonds in the sum of twenty thousand dollars. Officers, however, appointed by the Secretary of the Treasury, with the exception of the disbursing clerks, generally give bonds in an amount sufficient to cover all possible losses. In the case of these disbursing clerks the security of the government is chiefly in their personal integrity and the frequency with which their accounts are subjected to investigation. The care and

fidelity with which they generally perform their difficult and responsible duties cannot be too highly commended. The task of frequently overhauling their accounts, in the absence of any specific requirement of law, is an ungracious one, though such investigation has never, so far as I have knowledge, been regarded by them as offensive. The frequency and the manner in which these investigations should be made ought, it would seem to me, to be prescribed by law.

DOUBLE SALARIES.

Section 1763 of the Revised Statutes enacts that no person who holds an office the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars shall receive compensation for discharging the duties of any other office, unless expressly authorized by law. Section 1764 prescribes that no allowance or compensation shall be made to any officer or clerk by reason of the discharge of duties which belong to any other officer or clerk in the same or any other departments; and that no allowance or compensation shall be made for any extra services whatever which any officer or clerk may be required to perform, unless expressly authorized by law. Section 1765 declares that no officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation. It has been steadily held under these several provisions that to no officer or clerk performing additional services in the same line of duty or performing duties which belong to another officer or clerk, can an extra allowance or compensation be made for such additional service; but the Attorney-General has expressed the opinion in several instances where his opinion has been requested, that an officer or clerk who holds two distinct commissions, or exercises an employment independent of and distinct from his duties as such officer or clerk, may be paid the salary of both offices or compensation for such additional employment, if the salary of such officer or clerk under the first appointment does not exceed twenty-five hundred dollars, and if there is an appropriation out of which payment may be made for this class of work or service, though the statute may not provide for payment of additional compensation to such officer or clerk by name or other identification. It is not meant to call in question this construction of the statute, which, so long as the case of *Converse vs. The United States* (21 Howard, 463) shall be regarded authoritative, cannot well be avoided; but in giving effect in one or two instances in the adjustment of accounts, to this interpretation, I have not been able to free myself from a lurking suspicion that it was not in harmony with the intention of the framers of these provisions. I deem it proper that the attention of Congress shall be drawn to the manner in which these sections are construed in the particulars mentioned, in order that, if the construction is not satisfactory, the statute may be made more perspicuous.

Incidentally, in this connection, it deserves to be remarked that the provisions of Title Four of the Revised Statutes, entitled "Provisions applicable to all the Executive Departments," seem, where the term department is used, not to be applicable to the Department of Agriculture, the departments to which the statute shall apply being specifically mentioned, and the Department of Agriculture being omitted. In the care-

ful work of Mr. Elmes on the Executive Departments, recently published, he coincides with the view of this office in this interpretation. In this title several important provisions not now applicable to the Department of Agriculture occur, respecting the salaries of clerks and other matters, which it is difficult to believe that Congress did not accidentally omit to make applicable to that department.

DISTRICT OF COLUMBIA.

The differences between the Commissioners of the District of Columbia and the officers of the Treasury charged by law with the examination of their accounts, have, with one or two exceptions, been harmoniously adjusted. These exceptions relate chiefly to the question whether the Commissioners or the Treasurer of the United States has the authority to make requisitions for certain classes of advances. The intention of Congress in the statutes relating to the District under its new organization has in several instances been imperfectly expressed, and differences of construction have arisen in a candid effort upon the part of the Commissioners and the accounting officers to collect the intention of Congress from phrases fairly susceptible of two interpretations. If, in a very few particulars, Congress shall by amendatory legislation express its meaning in more perspicuous phraseology, entire harmony of construction may be made to prevail between the Commissioners and accounting officers, and the affairs of the District by their cheerful co-operation may be frugally and carefully conducted.

NATIONAL BOARD OF HEALTH.

Important provisions in the several acts relating to the National Board of Health have been referred by you to this office for construction. A liberal construction has in every instance been recommended to carry out the beneficent ends contemplated by Congress, but a strict one has been maintained in relation to proof that the moneys claimed to have been disbursed have been actually expended, and disbursed for the purposes provided by law. It is pleasant to be able to say that the rulings made by this office have been kindly and hospitably received by that most intelligent board, and that the expenditures of the board—though moneys have never been withheld by it where it was deemed that they could be legally and usefully employed—have thus far exhausted less than a fourth of the appropriations made by Congress.

I beg to renew my commendation of the chiefs of division, clerks, and other persons employed in this bureau for the intelligence and fidelity with which they have performed their duties.

I have the honor to be, very respectfully,

A. G. PORTER,
First Comptroller.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.

REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,

Washington, October 13, 1879.

SIR: In compliance with your request by letter of the 11th ultimo, I submit herewith a summary statement of the business done in this office during the fiscal year which ended on the 30th day of June, 1879.

The following table shows the total number of accounts and claims revised and adjusted, with amounts allowed thereon; also referred and other cases settled that do not involve a present expenditure:

From—	Number revised.	Amounts.
Second Auditor	8, 872	\$22, 107, 337
Third Auditor	8, 009	42, 642, 216
Fourth Auditor	1, 727	16, 277, 774
Various sources, not involving present expenditure.....	18, 608	81, 027, 327
	2, 311	2, 244, 230
Total number and amounts involved	20, 919	83, 271, 557

The following tables furnish a more detailed statement of the same accounts and claims, showing the number revised and adjusted, the character of the same, the amounts allowed, and the source from which they were received:

Accounts revised during the year.

Character of accounts.	Number revised.	Amounts.
<i>From the Second Auditor:</i>		
1. Of Army paymasters, for pay of the Army, including mileage to officers and general expenses.....	442	\$12, 416, 286
2. Special accounts, including ordnance, medical, recruiting, and contingent expenses of the War Department.....	2, 139	1, 582, 620
3. Of agents of Indian affairs, for the current and contingent expenses of the Indian service, including annuities and instalments under treaties	2, 526	6, 737, 274
Total	5, 107	21, 736, 180
<i>From the Third Auditor:</i>		
1. Of disbursing-officers of the Quartermaster's Department, for the regular supplies and incidental expenses	1, 010	10, 393, 598
2. Of disbursing-officers of the Subsistence Department	631	2, 918, 067
3. Of disbursing-officers of the Engineer Department, for military surveys, the construction of fortifications, river and harbor surveys and improvements.	110	3, 532, 251
4. Of pension-agents, for the payment of pensions, &c	269	21, 593, 541
Total	2, 020	38, 437, 457

Accounts revised during the year—Continued.

Character of accounts.	Number revised.	Amounts.
From the Fourth Auditor :		
1. Of the disbursing-officers of the Marine Corps	7	\$551, 846
2. Of the paymasters of the Navy proper	147	4, 499, 145
3. Of paymasters of the Navy Department at the navy-yards	84	6, 330, 342
4. Of paymasters of the Navy acting as navy-agents and disbursing-officers	14	3, 612, 036
5. Of Navy pension-agents, for the payment of pensions to the invalids of the Navy and Marine Corps	68	776, 631
6. Miscellaneous naval accounts	91	289, 750
7. Financial agents	4	46, 628
Total	415	16, 106, 378

Claims examined and allowed during the year.

Character of claims.	Number revised.	Amounts.
From the Second Auditor :		
1. Soldiers' pay and bounty	3, 765	\$371, 157
From the Third Auditor :		
1. Lost property, under act of March 3, 1849	364	54, 420
2. Miscellaneous, including quartermaster's, commissary, and transportation	5, 575	3, 996, 593
3. Oregon and Washington Territory Indian war-claims	45	23, 634
4. State war-claims	5	130, 112
Total	5, 989	4, 204, 759
From the Fourth Auditor :		
1. Sailors' pay and bounty	1, 071	159, 095
2. Prize-money	241	12, 301
Total	1, 312	171, 396
Cases not involving present expenditure :		
1. Duplicate checks	404	19, 363
2. Financial agents (Navy)	4	2, 224, 867
3. Referred cases	1, 903	
Total	2, 311	2, 244, 230

Bonds filed	116
Contracts filed	2, 030
Letters written and copied	1, 541
Requisitions recorded during the fiscal year	17, 349
Settlements recorded during the fiscal year	8, 929
Differences recorded	6, 251
Clerks employed during the fiscal year	54

In addition to the labor above classified, a variety of incidental investigations and other duties have been performed, requiring careful and skilled labor, that cannot be summarized without extending this report to an unreasonable length.

It affords me pleasure to be able again to bear testimony to the ability, fidelity, and industry of the Deputy Second Comptroller, Mr. James S. Delano, the chiefs of division and clerks of the office by whom this work has been accomplished.

Very respectfully,

W. W. UPTON,
Comptroller.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE COMMISSIONER OF CUSTOMS.

REPORT

OF

THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington, October 13, 1879.

SIR: I have the honor to submit herewith, for your information, a statement of the work performed in this office during the fiscal year ending June 30, 1879:

Number of accounts on hand July 1, 1878.....	249
Number of accounts received from the First Auditor during the year.....	6, 316
	6, 565
Number of accounts adjusted during the year.....	6, 254
Number of accounts returned to First Auditor.....	12
	6, 266

Number of accounts on hand June 30, 1879..... 299

There was paid into the Treasury from sources the accounts relating to which are settled in this office—

On account of customs.....	\$137, 250, 047 70
On account of marine-hospital tax.....	359, 646 85
On account of steamboat fees.....	270, 405 57
On account of fines, penalties, and forfeitures.....	163, 513 06
On account of storage, fees, &c.....	748, 880 04
On account of deceased passengers.....	100 00
On account of emolument fees.....	187, 889 26
On account of mileage of examiners.....	579 20
On account of interest on debts due.....	25, 521 14
On account of rent of public buildings.....	9, 048 15
On account of relief of sick and disabled seamen.....	602 56
On account of proceeds of government property.....	6, 566 11
	139, 022, 799 64

And there was paid out of the Treasury:

On account of expenses of collection.....	\$5, 485, 543 87
On account of excess of deposits.....	1, 924, 246 31
On account of debentures.....	4, 931, 133 23
On account of public buildings.....	2, 490, 889 14
On account of construction and maintenance of lights.....	2, 342, 664 14
On account of construction and maintenance of revenue-cutters.....	850, 224 47
On account of marine-hospital service.....	374, 950 50
On account of life-saving stations.....	501, 965 62
On account of compensation in lieu of moieties.....	42, 109 51
On account of relief acts.....	15, 774 50
On account of seal fisheries in Alaska.....	19, 063 30
On account of metric standard weights and measures.....	3, 448 75
On account of settlement of disbursing officers' accounts.....	38, 505 54
On account of debentures and other charges.....	2, 521 49
On account of refunding duties.....	12 19
On account of refunding fine to B. Maddock, owner of schooner Ocean King.....	45 00
On account of refunding duties to Saint Michael's Church.....	1, 588 65
On account of unclaimed merchandise.....	761 26
On account of distributive shares, fines, penalties, and forfeitures...	5 37
	19, 025, 452 84

The number of estimates received.....	3, 294
The number of requisitions issued.....	3, 293
The amount involved in requisitions	\$15, 703, 669. 53
The number of letters received	10, 685
The number of letters written	11, 232
The number of letters recorded	11, 381
The number of stubs of receipts for duties and fees returned by collectors.....	179, 179
The number of stubs examined	148, 144
The number of stubs of certificates of payment of tonnage dues received and entered	9, 756
The value of postage-stamps used.....	1. 46
The number of returns received and examined.....	13, 782
The number of oaths examined and registered.....	4, 334
The number of appointments registered.....	3, 278
The average number of clerks employed.....	30

I inclose herewith a statement of the transactions in bonded goods during the year ending June 30, 1879, as shown by the adjusted accounts.

I am, very respectfully, your obedient servant,

H. C. JOHNSON,
Commissioner of Customs.

HON. JOHN SHERMAN,
Secretary of the Treasury.

Statement of warehouse transactions at the several districts and ports of the United States for the year ending June 30, 1879.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse on July 1, 1878.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse on June 30, 1879.
Albany				\$105,738 20		\$105,738 20				
Alexandria	\$178 63				\$7 40	81 40			\$4 87	\$99 76
Baltimore	190,947 92	\$547,187 24	\$12,050 92	503,253 13	12,713 57	631,073 56	\$207,489 59	\$318,452 46	41,130 09	68,007 08
Bangor	1,100 55	1,104 88		496 52		2,701 95				
Barnstable	1,807 56		6,271 40	1,282 32	70	140 39		8,698 64		522 95
Bath	687 43	4,316 47	29,221 19	3,046 75		30,865 95	126 97	2,207 19	2,161 80	1,909 98
Boston and Charlestown	2,297,668 08	8,634,717 75	221,990 12	446,134 50	128,115 18	7,190,349 34	124,186 26	794,226 08	573,117 46	3,046,747 09
Brazos de Santiago	19,789 29	230,213 33	201,251 31	12,948 27		759 71	8,717 57	447,207 89	65 10	7,451 93
Buffalo Creek	3,628 17	25,586 17		624,923 51		24,859 76	233,825 65	392,806 54		2,645 90
Belfast	1,329 10	1,071 36	929 84	66 58		292 91		1,770 79		1,333 18
Cape Vincent				2,041 35			362 10	1,679 25		
Castine	167 14		1,158 18		9 70	212 73		1,067-89		54 40
Champlain				199,618 88			184,447 49	15,171 39		
Charleston	717 76		1,494 34	3,888 54	147 42	4,939 90	33 75			1,274 41
Chicago	155,729 28	523,176 26	67,473 59	67,664 76	0,472 71	668,416 51	12,716 13	4,700 20	5,650 42	129,033 34
Cincinnati	11,151 31	30,945 77	13,089 86	24,906 15	213 80	64,965 08	545 76			14,886 05
Corpus Christi	1,541 88	7,604 83	9,817 92			1,132 76		17,831 87		
Cuyaboga	1,341 61	4,406 84	2,274 65	1,232 84	30 79	6,637 29				2,649 44
Delaware			19,472 92			17,309 15				2,163 77
Detroit	17,220 23	13,599 19	99,992 09	325,753 15	459 24	76,333 20	78,490 50	279,977 25		22,222 95
Duluth			13,240 06	671,958 05	28	12 80	164 20	685,021 09		
Edgartown				1,283 00				1,283 00		
Erie		2,775 00			4 65	2,779 65				
Evansville				43 04		43 04				
Fairfield				329 13		329 13				
Fall River				800 95		800 95				
Frenchman's Bay	279 63		1,571 39	97 94	7 33	94 56		1,524 86		336 87
Galveston	855 81	13,503 81	9,891 84	41,475 95	82 88	17,176 07	4,114 80	39,479 99	498 80	4,540 63
Genesee	9,269 73	7,407 41	10,101 01	3,251 67	145 79	18,551 15	1,203 40	13 00		10,408 06
Georgetown, D. C.	1,599 42		997 39	3,396 46	24 98	4,632 86			858 19	527 20
Gloucester	15,775 48	22,460 00	2,908 26		405 33	311 70	151 04	31,191 63	81 80	9,812 90
Huron			8,373 82	637,059 44		82 00	43,192 32	602,158 94		
Kennebunk				398 70		93 04		305 66		
Key West	60,116 31	189,575 58	3,479 95	11,859 46	1,231 20	194,202 33	20,595 46	1,413 13	1,402 54	50,649 04
Louisville	1,457 27	1,624 51	4,327 04	4,949 29	7 20	8,981 69				3,383 62
Marblehead			77 52					77 52		

COMMISSIONER OF CUSTOMS.

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Statement of warehouse transactions at the several districts and ports of the United States, &c.—Continued.

Districts.	Balance on bonds to secure duties on goods remaining in warehouse on July 1, 1878.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse on June 30, 1879.
Memphis	\$181 69		\$1,629 00	\$4,370 24	\$13 17	\$4,752 58				\$1,441 52
Miami	562 97	\$232 99	238 68	493 05	13 74	1,321 75				219 68
Middletown	1,844 74	177 90	6,137 14	1,479 46	119 98	6,490 49		\$150 32		3,118 41
Milwaukee	1,004 35		1,358 58	90,939 55		19,946 61		72,863 29		542 58
Minnesota	369 08		1,084 87	45,699 65	6 65	5,850 13	\$14,158 15	26,142 16		1,009 81
Mobile	3,413 55	10,619 42	120 75		136 85	14,290 57				
Montana and Idaho				7,691 79		876 79	6,815 00			
Nashville			1,225 00	989 15		870 40			\$1,343 75	
Newburyport	107 25		106 72	151 28				258 53		106 72
New Haven	55,007 60	327,610 65	672 76			244,588 26	123,665 76		19 20	15,017 79
New Bedford	7,888 50	1,448 00	637 02	12,072 94		13,178 94	2,801 10	5,719 82	346 60	
New London	5,722 55	46,159 65		2,046 39		48,610 21		2,566 29		2,752 09
New Orleans	246,835 12	522,836 95	17,040 51	333,262 52	8,120 68	457,433 54	370,188 19	84,064 64	33,004 01	182,505 40
New York (to March 31, 1879)	11,892,146 41	25,790,481 86	718,023 39	5,986,818 54	743,214 80	26,377,514 01	506,573 85	7,346,778 70	787,792 47	10,112,027 97
Niagara				1,515,590 78			412,981 70	1,102,609 08		
Norfolk and Portsmouth				260 60			260 60			
Newark				3,882 77		3,882 77				
Omaha	161 00		130 37	795 23	10 56	822 16				275 00
Oswegatchie	1,479 02	2,649 86		6,542 53		1,830 41	6,140 73	1,309 53		1,390 74
Oswego	19,515 95	485,970 55	72 76	98,840 03		213,523 50	377,751 29	6,302 25	49 80	6,772 45
Passaquaquoddy	2,847 51	2,930 42	2,296 67	9,723 07	18 57	1,253 39	7,186 77	9,074 93	18 57	283 48
Petersburg				128 81		128 81				
Philadelphia	617,891 31	3,435,935 28	27,794 01	65,507 64	183,538 67	3,130,404 43	36,844 84	23,059 87	161,395 43	978,962 34
Pittsburgh	13,937 51	3,898 24	16,973 97	3,234 65	148 38	18,543 62				19,649 13
Plymouth	6,017 81		17,002 60	256 16	1 28	18,251 50		476 96		4,549 39
Portland and Falmouth	67,348 65	150,324 85	39,857 43	2,032,078 81	723 28	158,695 03	29,149 27	2,046,948 32	4,667 17	50,873 23
Pearl River		461 70								461 70
Portsmouth	70 47	1,084 76	1,778 30			664 91		1,744 21		524 41
Providence	8,466 05	14,364 85	52,081 26	3,904 06	129 47	27,229 12	890 38		41,279 77	9,537 42
Paso del Norte		165 60		1,526 25		28 40	1,526 25			137 20
Richmond				1,246 58		1,246 58				
Salem and Beverly	3,113 82		8,568 40		210 98	7,762 37		733 19		3,397 64
San Francisco	1,026,503 35	3,468,231 21	90,484 18	527,299 02	80,440 32	3,211,919 15	44,601 30	659,621 74	135,854 59	1,140,961 30
Savannah	292 00	524 10		1,362 82	14 80	1,260 42	314 00		110 30	509 00
Saint Louis	63,591 40	183,386 41	163,244 33	253,999 28	230 17	555,520 03			181 80	58,749 76
Vermont	743 75			1,055,603 33	18 03	737 08	452,887 49	602,715 84		24 70
Waldoboro'				811 38				811 38		
Wilmington				784 86		784 86				

Willamette	7,818 12	28,928 46		4,073 35	52 51	18,539 71	191 20	2,182 11		19,959 42
Wilmington, Del.	1,857 02	2,737 69			13 52	4,082 04				526 19
Wiscasset	1,409 25	499 20	1,636 25				771 72	2,532 32		240 66
York			11 28					11 28		
Total	16,852,508 04	44,692,937 00	1,913,664 84	15,773,416 70	1,167,256 56	43,647,735 33	3,316,071 58	15,647,734 02	1,791,034 53	15,997,187 68

RECAPITULATION.

Balance July 1, 1878	\$16,852,508 04	Withdrawal duty paid	\$43,647,735 33
Warehoused and bonded	44,692,937 00	Withdrawal for transportation	3,316,071 58
Rewarehoused and bonded	1,913,664 84	Withdrawal for exportation	15,647,842 42
Constructively warehoused	15,773,505 10	Allowances and deficiencies	1,791,034 53
Increase of duties ascertained on liquidation	1,167,256 56	Balance June 30, 1879	15,997,187 68
Total	80,399,871 54	Total	80,399,871 54

TREASURY DEPARTMENT, OFFICE COMMISSIONER OF CUSTOMS, *October 13, 1879.*

H. C. JOHNSON,
Commissioner of Customs.

Balance taken up in this statement	\$16,852,508 04
Balance reported by last statement	14,960,408 70
Difference	1,892,099 34
Arising from:	
Increase in balance, New York, May 1 to June 30, 1878	1,892,099 34

COMMISSIONER OF CUSTOMS.

REPORT OF THE FIRST AUDITOR.

REPORT

OF

THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE.

Washington, October 30, 1879.

SIR: I have the honor to submit the following exhibit of the business transacted in this office during the fiscal year ending June 30, 1879.

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage	1, 288	\$123, 883, 235 55
Steamboat fees	1, 045	263, 045 45
Fines, penalties, and forfeitures	857	164, 264 03
Marine-hospital money collected	1, 499	354, 376 36
Official emoluments of collectors, naval officers, and surveyors	1, 262	618, 045 57
Moneys received from sale of old materials, rents, &c	164	30, 440 14
Miscellaneous receipts	765	872, 991 16
Moneys received on account of deceased passengers	18	100 00
Internal and commercial intercourse fees	1	2, 642 92
Treasurer of the United States, for moneys received	4	668, 352, 705 52
Mints and Assay Offices	28	120, 959, 008 31
Manufacture of medals	1	8, 639 47
Moneys retained from Pacific Railroad companies (interest account)	12	1, 564, 013 09
Water-rents, Hot-Springs, Arkansas	4	7, 654 38
Receipts on counter-warrants	259	464, 987 78
Total	7, 207	917, 547, 049 73
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1, 662	\$5, 837, 601 86
Debitures, drawbacks, &c	254	3, 359, 966 72
Excess of deposits refunded	379	1, 227, 635 09
Revenue-cutter service	605	822, 200 66
Duties refunded, fines remitted, judgments satisfied, &c	1, 329	538, 975 91
Marine-hospital service	791	296, 928 05
Official emoluments of collectors, naval officers, and surveyors	1, 275	628, 882 74
Awards of compensation	192	30, 177 13
Light-house establishment	12	4, 534 85
Salaries of light-house keepers	432	454, 087 33
Supplies of light-houses	126	282, 488 68
Repairs of light-houses	102	400, 672 62
Expenses of light-vessels	106	191, 508 84
Expenses of buoyage	104	334, 996 19
Expenses of fog-signals	57	44, 441 01
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	37	108, 541 03
Expenses of inspection of lights	6	1, 170 83
Steam-tender for the fourth light-house district	10	42, 483 59
Commissions on light-house disbursements	3	131 74
Salaries and mileage of Senators	4	701, 251 89
Salaries, officers and employés, Senate	8	203, 118 41
Salaries and mileage of members and delegates, House of Representatives	1	1, 664, 946 16
Salaries, officers and employés, House of Representatives	25	287, 072 48
Salaries of employés, Executive Mansion	4	22, 532 00
Salaries paid by the disbursing clerks of the Departments	309	5, 467, 434 14
Salaries, officers and employés, Independent Treasury	39	320, 112 37
Salaries of the civil list paid directly from the Treasury	1, 282	557, 817 71
Salaries, office of the Public Printer	4	13, 550 00
Salaries, Bureau of Engraving and Printing	13	24, 297 28
Salaries, Congressional Library	3	21, 902 44
Salaries, standard weights and measures	5	4, 412 25
Salaries, Metropolitan Police	2	15, 558 73

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
	0	
Salaries, Steamboat Inspection Service	5	\$179,848 99
Salaries, Board of Health, Washington, D. C.	2	5,128 38
Salaries, special agents, Independent Treasury	4	2,646 81
Salaries, custodians and janitors	5	71,310 01
Salaries, Botanic Garden	5	10,466 32
Salaries and expenses of Hot Springs Commission	3	22,448 74
Salaries and expenses of Southern Claims Commission	4	5,921 12
Salaries and expenses of agents and clerks, Southern Claims Commission	10	7,405 24
Salaries of employés, public buildings and grounds	7	46,525 92
Salaries of interpreters and translators, executive offices, Territories	5	854 62
Contingent expenses, Executive Mansion	3	8,573 01
Contingent expenses, United States Senate	61	247,194 39
Contingent expenses, House of Representatives	45	269,085 73
Contingent expenses, Departments, Washington	218	330,463 70
Contingent expenses, Independent Treasury	49	31,551 43
Contingent expenses, Steamboat Inspection Service	717	25,014 84
Contingent expenses, public buildings and grounds	6	577 97
Contingent expenses, office of Public Printer	4	2,010 42
Contingent expenses, Southern Claims Commission	9	3,714 20
Contingent expenses, national currency, Treasurer's office	12	599 04
Contingent expenses, Court of Claims	4	2,173 63
Contingent expenses, Library of Congress	4	1,708 95
Contingent expenses, United States Mints and Assay-Offices	33	732 36
Contingent expenses, executive offices of the Territories	12	3,449 51
Treasurer of the United States, for general expenditures	4	567,893,922 64
Treasurer of the United States, for sinking-fund Pacific Railroads	1	101,130 25
Mints and Assay-Offices	28	118,848,982 03
Ordinary expenses, Mints and Assay-Offices	144	1,149,534 30
Parting and refining bullion	38	211,565 01
Coinage of standard silver dollar	22	62,911 55
Coinage of silver for redemption of fractional currency	1	17,981 15
Freight on bullion	4	2,519 25
Recoinage of gold and silver coins	4	1,044 83
Storage of silver dollars	4	67,129 80
Manufacture of medals	1	4,989 95
Mining statistics	1	200-00
Legislative expenses, Territories of the United States	25	104,758 50
Defending suits and claims for seizures of captured and abandoned property	5	30,489 27
Examination of rebel archives and records of captured and abandoned property	36	5,861 04
Captured and abandoned property	3	21,073 21
Survey of Indian reservations	1	1,350 00
Geodetic and coast survey of the United States	22	524,691 31
Geological survey of the Territories	6	125,136 88
Judiciary expenses, embracing accounts of United States marshals, district attorneys, clerks and commissioners, rent of court-houses, support of prisoners, &c.	3,257	4,289,153 22
Prosecution of crimes	6	13,180 04
Suppressing counterfeiting and fraud	40	90,716 28
Reproducing plats of surveys, General Land Office	1	6,370 00
Registered interest accounts	49	17,107,243 52
Registered interest accounts, Pacific Railroad bonds	23	5,110,306 95
Payment of coin coupons	104	35,021,670 87
Navy pension fund	1	420,000 00
Louisville and Portland Canal Company bonds, interest account	8	47,550 00
District of Columbia bonds, interest account	4	494,650 00
District of Columbia water-tax bonds, interest account	1	29,400 00
Redemption of United States bonds, principal and interest	22	150,783,606 25
Redemption of certificates for conversion, principal and interest	6	18,623,583 22
Redemption of Treasury notes, principal and interest	56	21,429 33
Redemption of coin certificates of deposit	8	47,895,300 00
Redemption of currency certificates of deposit	9	54,105,000 00
Redemption of silver certificates of deposit	8	7,859,470 00
Redemption of legal-tender notes (destroyed)	13	74,228,070 00
Redemption of fractional currency (destroyed)	12	1,265,031 68
Redemption of bonds of the District of Columbia	2	273,800 00
Refunding the national debt	23	1,050,860 37
Judgments of the Court of Claims	77	385,477 18
Reporting decisions of Court of Claims	5	6,000 00
Post-Office Department requisitions	41	5,526,663 11
Outstanding drafts and checks	139	31,103 22
Transportation of public money	220	187,715 65
Life-Saving Service	48	134,206 28
Life-Saving Service, contingent expenses	101	40,075 05
Establishing life-saving stations	74	104,509 81
Public printing and binding	98	324,970 76
Labor and expenses of engraving and printing	17	843,738 97
Propagation of food-fishes	35	69,570 45
Illustrations for report on food-fishes	2	1,000 00
Increase of Library of Congress	7	14,872 39
Construction of custom-houses	160	1,007,753 43
Construction of court-houses and post-offices	364	1,279,115 20

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Construction of subtreasury building, San Francisco	5	\$15,186 18
Construction of appraisers' stores	18	98,153 98
Construction of building for State, War, and Navy Departments	14	845,087 84
Construction of light-houses	267	330,186 72
Construction of light-house depot, Thirteenth district	5	9,129 80
Construction of building for Bureau of Engraving and Printing	6	40,792 34
Construction of jail for the District of Columbia	3	1,545 46
Plans for public buildings	6	3,001 32
Completion of Washington Monument	4	39,026 41
Repairs and preservation of public buildings	125	116,402 68
Repairs, lighting, &c., Executive Mansion	10	40,391 42
Annual repairs of the Capitol	5	50,327 82
Annual repairs of the Treasury building	13	12,301 51
Repairs of the Interior Department building	3	3,373 39
Reconstructing Interior Department building	3	4,269 57
Reconstructing Interior Department building, plans for	1	600 00
Repairs to building on Tenth street	3	358 57
Rent of buildings in Washington	23	50,681 62
Fuel, lights, and water for public buildings	60	323,437 21
Fuel, lights, &c., Interior Department	5	10,632 80
Furniture and repairs of same for public buildings	34	49,452 68
Furniture and repairs of same for Court of Claims	2	1,550 00
Furniture, contingencies, &c., office of Commissioner of Pensions	1	308 10
Furniture, cases, &c., Department of Agriculture	5	3,948 40
Vaults, safes, and locks for public buildings	8	20,509 34
Heating apparatus for public buildings	59	68,843 20
Heating apparatus for United States Senate	3	4,250 00
Improvement and care of public grounds	3	12,845 33
Improving Botanic Garden and buildings	7	11,511 96
Improving and lighting Capitol grounds	13	98,834 23
Purchase of property corner of Pennsylvania avenue and First street west	3	52,004 15
Improvement of grounds, Agricultural Department	4	6,801 06
Washington Aqueduct	6	21,848 15
Repairs of water-pipes and fire-plugs	6	3,096 07
Repairs of Navy Yard and upper bridges	8	1,577 80
Adapting ponds in Monument lot to the culture of carp	3	7,199 98
Telegraph to connect Capitol with Departments and Government Printing Office	7	811 08
Lands and other property of the United States	9	1,532 73
Pedestal for statue of General George H. Thomas	6	21,113 34
Works of art for the Capitol	4	11,425 00
International Exhibition of 1876	4	3,383 30
Experimental garden, Agricultural Department	4	6,759 66
Laboratory, library, and museum, Agricultural Department	14	3,678 66
Postage, Agricultural Department	4	3,475 85
Collecting agricultural statistics	5	11,400 62
Purchase and distribution of valuable seeds	5	78,789 83
Investigating diseases of swine and other domestic animals	3	7,996 51
Investigating the history of insects injurious to agriculture and cotton plant	3	7,643 76
Expenses of Board of Health, District of Columbia	2	3,191 46
Inquiries into the causes of steam-boiler explosions	7	1,799 99
Map of the United States	2	4,000 00
Statistical Atlas of the United States	2	10,000 00
Depredations on public timber	5	18,595 28
Investigation of frauds, Pension Office	3	25,688 78
Removal of Bureau of Education	3	2,185 31
Protection and improvement of Hot Springs, Arkansas	4	3,281 75
Claims of workmen, act June 20, 1878	102	18,526 25
Columbia Institution for the Deaf and Dumb, current expenses	7	74,842 42
Columbia Institution for the Deaf and Dumb, buildings and grounds	6	31,879 01
Columbia Hospital for Women, current expenses	3	10,444 47
Government Hospital for the Insane, current expenses	4	169,780 46
Government Hospital for the Insane, buildings and grounds	4	28,023 82
Maryland Institution for the Instruction of the Blind	4	5,550 00
Support of Children's Hospital	3	3,946 79
Reform School, District of Columbia	5	29,287 58
National Association for the Relief of Colored Women and Children	5	11,829 97
Support of Freedmen's Hospital and Asylum	5	41,260 04
Miscellaneous	572	1,045,044 60
Disbursements on transfer warrants	259	464,987 78
Total	17,618	1,147,581,192 79

Number of accounts recorded	13,824
Number of letters recorded	3,219
Judiciary emolument accounts registered and referred	530
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	5,891
Requisitions answered (incomplete)	470

Statement of transactions in bonded merchandise, as shown by warehouse and bond accounts adjusted during the fiscal year ending June 30, 1879.

Number of accounts adjusted	908
Number of reports of "no transactions" received, examined, and referred	619

1,527

Balance of duties on merchandise in warehouse per last report	\$15,126,598 20
Add balance at Richmond, Va., from 1877, omitted from last report ..	1,874 60
Duties on merchandise warehoused	56,192,623 91
Duties on merchandise rewarehoused	2,024,720 35
Duties on merchandise constructively warehoused	18,343,729 33
Increased and additional duties	1,445,029 10

Total 93,134,575 49

Contra:

Duties on merchandise withdrawn for consumption	\$54,963,167 75
Duties on merchandise withdrawn for transportation	3,890,725 58
Duties on merchandise withdrawn for exportation	18,406,383 12
Allowances for deficiencies, damages, &c	1,954,170 20
Duties on withdrawal for construction and repair of vessels	64,923 77
Duties on bonds delivered to district attorneys for prosecution	143,340 79
Balance merchandise in warehouse	13,711,864 28

Total 93,134,575 49

Under the act of June 20, 1878, providing for the payment of certain claims of workmen against contractors under the late board of public works of the District of Columbia, eighteen hundred and fourteen (1,814) claims were filed, aggregating the sum of one hundred and forty-six thousand five hundred and ninety-four dollars and thirty-seven cents (\$146,594.37).

Claims amounting to eighteen thousand five hundred and twenty-six dollars and twenty-five cents (\$18,526.25) were allowed by this office and certified to the First Comptroller.

The remainder, aggregating one hundred and twenty-eight thousand and sixty-eight dollars and twelve cents (\$128,068.12) were rejected as not coming within the provisions of the act above cited. In the settlement of these claims four hundred and twenty-six (426) letters and circulars were mailed, and schedules of every claim allowed by this office were prepared and sent to the District Government for examination.

The accounts of the Commissioners of the District of Columbia, covering the expenditures made by them on account of said District for the months of July, August, and September, 1878, were examined and ready for statement, but were delayed, owing to a change in the manner of entering up advances to the Commissioners upon the books of the Register of the Treasury.

I would call your special attention to estimates submitted by this office asking for additional clerical force. It is very important that the force necessarily employed in this office should be borne upon its rolls. Without this, great efficiency cannot be hoped for in the list of temporary assignments required for the increasing work of the office. As stated in my last annual report, the additional force estimated for is

actually employed in this office, and is necessary for the proper performance of the work of the office.

The deputy auditor, H. K. Leaver, esq., and chiefs of divisions deserve honorable mention for intelligent and faithful performance of arduous duties, and I take pleasure in commending them and the clerks and employés of the office for diligence and cheerful attention to duty.

R. M. REYNOLDS,
First Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.

REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 25, 1879.

SIR: I have the honor to submit the following report of the operations of this bureau during the fiscal year ending June 30, 1879:

* * * * *

RÉSUMÉ.

Accounts and settlements.	On hand July 1, 1878.	Received during the year.	Adjusted during the year.	On hand, unse- tled, June 30, 1879.	Letters written.	Amount in- volved.
Paymasters' accounts.....	46	591	483	154	1,547	\$10,996,903 15
Arrears of pay and bounty.....	15,752	22,795	18,377	20,170	84,826	394,456 01
Ordnance accounts.....						1,425,171 76
Medical accounts.....						263,320 77
Recruiting accounts.....						239,066 63
Freedmen's branch, Adjutant-General's Office	201	1,946	1,666	481	5,844	49,737 31
National Home for Disabled Volunteer Sol- diers.....						1,141,549 42
Miscellaneous accounts and claims.....						127,375 21
Payments to Soldiers' Home.....		14	14			108,502 23
Indian disbursing account.....	120	955	624	451		2,755,832 54
Indian claims.....		3,330	2,937	393	3,120	3,795,366 05
Indian property accounts.....	482	553	683	352		
War property accounts.....	8,191	3,880	4,295	7,776	2,634	
Miscellaneous settlements.....		453	453			191,792 35
Total.....	24,792	34,517	29,532	29,777	97,971	21,489,073 43

In addition to the number of letters written, as stated above, 34,259 were written in the various divisions of the office, making a total of 132,230.

The average number of clerks employed during the year was 134.

I subjoin for reference, and as containing interesting statistical information, consolidated tabular statements showing the work of the office since its organization sixty-two years ago.

REPORT ON THE FINANCES.

STATEMENT NO. 1.

Number of accounts settled from March 4, 1817, to June 30, 1861.

Accounts.	From March 4, 1817, to June 30, 1847.	From June 30, 1847, to June 30, 1861.	Total.
Ordnance, medical, and miscellaneous.....	13, 232	6, 695	19, 927
Recruiting and disbursing officers.....	12, 880	6, 097	18, 977
Arrears of pay, &c.....	6, 283	21, 361	27, 644
Paymasters.....	1, 759	1, 427	3, 186
Indian agents.....	3, 254	5, 562	8, 816
Total.....	37, 408	41, 142	78, 550

STATEMENT NO. 2.

Accounts settled and amounts involved from June 30, 1861, to June 30, 1879.

For the year ending—	Paymasters' accounts.		Ordnance, medical, and miscellaneous.		Indian agents' disbursing accounts and Indian claims.	
	No.	Amount.	No.	Amount.	No.	Amount.
June 30, 1862...	141	\$4, 181, 276 33	4, 017	\$29, 128, 526 30	616	\$3, 335, 885 23
June 30, 1863...	645	47, 875, 231 36	11, 802	38, 847, 899 20	590	2, 099, 257 87
June 30, 1864...	773	88, 944, 415 39	15, 988	55, 539, 537 64	501	2, 242, 154 74
June 30, 1865...	738	90, 094, 847 46	22, 059	42, 647, 077 68	866	3, 231, 449 00
June 30, 1866...	981	110, 209, 718 62	7, 228	26, 902, 784 54	448	2, 881, 256 33
June 30, 1867...	1, 451	183, 041, 476 09	3, 206	23, 050, 181 18	821	4, 273, 208 91
June 30, 1868...	1, 038	146, 305, 528 14	1, 897	20, 484, 802 13	962	5, 301, 722 89
June 30, 1869...	1, 216	183, 052, 989 46	1, 990	8, 598, 706 04	1, 169	4, 715, 039 43
June 30, 1870...	1, 083	141, 438, 680 99	1, 708	3, 571, 107 13	1, 172	3, 033, 827 41
June 30, 1871...	843	124, 063, 652 23	2, 394	2, 023, 703 26	1, 482	8, 194, 634 63
June 30, 1872...	2, 350	131, 057, 413 02	1, 805	1, 566, 924 96	1, 649	5, 351, 816 32
June 30, 1873...	1, 033	27, 716, 621 39	2, 567	1, 968, 483 01	1, 871	8, 329, 188 21
June 30, 1874...	1, 008	17, 257, 093 25	2, 708	6, 125, 429 70	1, 648	4, 974, 866 43
June 30, 1875...	506	14, 837, 714 29	2, 264	3, 164, 634 07	2, 107	6, 033, 207 25
June 30, 1876...	565	15, 563, 739 75	2, 177	2, 346, 339 07	2, 242	7, 081, 603 57
June 30, 1877...	518	12, 604, 998 41	2, 207	2, 193, 993 02	2, 974	8, 508, 480 73
June 30, 1878...	560	12, 773, 194 28	1, 828	2, 290, 151 01	3, 550	5, 101, 308 06
June 30, 1879...	483	10, 996, 903 15	1, 666	3, 257, 711 74	3, 561	6, 551, 198 59
Total.....	15, 932	1, 361, 415, 493 61	89, 511	273, 707, 691 68	28, 229	91, 240, 105 60

For the year ending—	Bounty, arrears of pay, &c.		Regular and volunteer recruiting accounts.		Freedmen's Bureau accounts.	Total.	
	No.	Amount.	No.	Amount.	Amount.	No.	Amount.
June 30, 1862...	3, 328	\$249, 180 64	1, 504	\$217, 088 97	.....	9, 606	\$37, 111, 957 47
June 30, 1863...	19, 191	2, 443, 293 39	1, 356	398, 785 94	.....	33, 584	91, 664, 467 76
June 30, 1864...	80, 756	10, 970, 528 91	1, 880	2, 220, 744 15	.....	99, 898	159, 917, 380 83
June 30, 1865...	84, 517	14, 047, 599 35	2, 594	8, 019, 331 56	.....	110, 774	158, 040, 305 05
June 30, 1866...	78, 335	16, 189, 247 17	4, 317	21, 353, 127 68	.....	91, 309	177, 536, 134 34
June 30, 1867...	59, 121	10, 638, 782 38	3, 765	19, 891, 437 59	.....	68, 364	240, 895, 086 55
June 30, 1868...	203, 980	19, 598, 445 88	2, 416	5, 262, 140 63	.....	210, 293	196, 952, 639 67
June 30, 1869...	85, 279	8, 355, 618 22	1, 478	2, 841, 079 24	.....	91, 132	207, 563, 432 39
June 30, 1870...	53, 826	4, 100, 776 31	946	2, 443, 906 48	.....	58, 735	154, 648, 298 32
June 30, 1871...	40, 078	2, 344, 164 42	.....	937, 010 35	.....	44, 797	137, 587, 164 89
June 30, 1872...	22, 170	1, 278, 160 29	.....	657, 266 02	.....	27, 974	139, 911, 580 61
June 30, 1873...	32, 420	1, 664, 583 64	.....	405, 060 44	\$8, 541, 725 08	37, 891	48, 025, 763 77
June 30, 1874...	27, 315	1, 230, 827 94	.....	220, 439 75	778, 003 28	32, 679	30, 566, 710 35
June 30, 1875...	19, 476	981, 407 74	.....	223, 962 79	853, 668 13	24, 353	26, 094, 594 27
June 30, 1876...	11, 433	485, 084 65	.....	224, 877 89	210, 874 07	16, 417	25, 912, 519 00
June 30, 1877...	13, 799	577, 340 79	.....	132, 699 16	296, 100 15	19, 498	24, 313, 612 26
June 30, 1878...	15, 774	442, 601 59	.....	418, 773 31	266, 727 98	21, 712	21, 583, 615 51
June 30, 1879...	18, 377	394, 456 01	.....	239, 066 63	49, 737 31	24, 087	21, 489, 073 43
Total.....	869, 175	96, 056, 501 72	20, 256	66, 126, 848 38	10, 996, 836 00	1, 023, 103	1, 899, 834, 336 47

STATEMENT NO. 3.

Property accounts adjusted and miscellaneous work performed in connection with the settlement of accounts.

For the year ending—	Number of property-accounts adjusted.	Number of bounty-claims rejected.	Number of letters written.	Number of letters, &c., received, briefed and registered.	Number of requisitions registered and posted.	Number of certificates from rolls, &c., furnished Adjutant-General's and other offices.
June 30, 1862.....	5,021	882	14,584	37,473	5,589	.....
June 30, 1863.....	7,368	1,470	40,651	134,816	5,144	.....
June 30, 1864.....	29,745	2,374	108,373	254,690	5,410	.....
June 30, 1865.....	163,429	2,210	126,569	170,340	5,995	38,904
June 30, 1866.....	175,263	19,099	370,020	245,903	2,698	74,041
June 30, 1867.....	141,698	27,236	478,477	430,305	2,401	134,328
June 30, 1868.....	129,463	41,217	603,698	220,209	1,868	320,408
June 30, 1869.....	91,522	26,526	405,745	171,931	2,709	125,315
June 30, 1870.....	43,689	22,865	363,556	173,487	2,842	16,435
June 30, 1871.....	39,171	22,955	233,129	237,754	2,519	18,138
June 30, 1872.....	237,675	13,873	202,658	133,957	2,606	29,309
June 30, 1873.....	41,775	18,346	265,544	194,574	2,679	42,309
June 30, 1874.....	31,138	17,618	237,485	186,534	3,261	35,647
June 30, 1875.....	4,932	11,981	131,321	118,602	3,440	53,849
June 30, 1876.....	4,746	7,856	101,140	94,464	3,366	22,874
June 30, 1877.....	5,613	9,569	106,046	116,563	3,957	9,046
June 30, 1878.....	4,712	16,918	105,496	121,066	4,481	10,068
June 30, 1879.....	4,295	27,327	132,230	119,996	5,162	11,558
Total.....	1,162,055	290,262	4,026,722	3,218,714	66,147	942,229

It will be observed that during the last fiscal year the current work of the office has fallen in arrear, there being 4,985 more accounts and claims on hand awaiting adjustment on June 30, 1879, than on June 30, 1878. At the same time the work performed in 1879 is greatly in excess of any year since 1875, when the number of employes was reduced to 175. The increased arrearage is attributable partly to the continued increase of work and partly to the fact that the clerical force is inadequate to the prompt transaction of public business. In the annual report for 1876 it was stated that "in consequence of the large reduction recently made in the clerical force of the office it will be hardly possible to do more at present than to dispose of the current work. If, indeed, further arrears do not accumulate, greater delays in settlements must occur to disappoint the expectations of claimants and disbursing officers, notwithstanding the best efforts of the gentlemen employed."

Since 1876 the force has been still further reduced to 145, but the business of the office has steadily increased, as will be seen by the subjoined figures:

Fiscal year.	Number of accounts and claims received.	Number of accounts and claims adjusted.
1876.....	18,826	22,168
1877.....	20,876	25,923
1878.....	20,415	27,245
1879.....	34,517	29,532

The correspondence of the office and the number of requisitions on the Treasury issued by the War and Interior Departments have also increased as follows:

	1876.	1877.	1878.	1879.
Letters written	101, 140	106, 046	105, 496	132, 230
Requisitions registered	3, 386	3, 957	4, 481	5, 162

Under the act of February 19, 1879, entitled "An act for the payment to the officers and soldiers of the Mexican war of the three months' extra pay provided for by the act of July 19, 1848," a large number of claims have been presented for settlement. After due consideration and consultation, the accounting officers decided that, so far as Army claimants are concerned, the act of 1879 merely revives the act of 1848, which limited the allowance of three months' extra pay to those who were in actual service and served out the term of their enlistment or were honorably discharged during the war, and to certain relatives of deceased soldiers. In accordance with this decision, and pending additional legislation, action has been deferred on the applications of those officers and soldiers who continued in the military service after the close of the war, and who were not entitled to extra pay under the provisions of the act of 1848.

As might be expected, numerous claims have been presented, no doubt in good faith, by parties who were paid in full, either by paymasters on muster-out, by the Pay Department prior to July 25, 1850, or through this office subsequent to that date. Up to the 30th ultimo the total number of claims filed under the act of February 19 was 3,208, of which 2,721 have been disallowed and only 19 paid, leaving 468 on hand for future settlement. In addition to these formal claims, 5,633 letters, inquiring whether the writers were entitled to extra pay, have been received and answered in the negative. In these old cases, where nearly a third of a century has elapsed since the services were rendered, letters of inquiry involve the same labor and research as the preliminary examination of regular claims, and materially add to the work of the office, but in such a way that the increase cannot very well be shown in any report of work performed.

The gentlemen employed in this office are deserving of special commendation for the manner in which they have performed the constantly-increasing work allotted to them. In ability, industry, faithfulness, and the competent discharge of their duties, it is believed that they will compare very favorably with the clerical force of any bureau of the department.

Very respectfully,

C. F. HERRING,
Acting Auditor.

HON. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE THIRD AUDITOR.

REPORT

OF

THE THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, October 25, 1879.

SIR: I have the honor to transmit herewith report of the operations of this office for the fiscal year ended June 30, 1879. The following statement shows, in tabular form, the number and amount of accounts and claims received and audited, and the number and amount of accounts and claims remaining unsettled at that date, viz:

Description of accounts.	Number of accounts remaining on hand June 30, 1878.	Number of accounts received in fiscal year ended June 30, 1879.	Number of accounts settled in the fiscal year ended June 30, 1879.		Number of accounts unsettled June 30, 1879.	
	Monthly and quarterly.	Monthly and quarterly.	Accounts.	Amount involved.	Accounts.	Amount involved.
Quartermasters' money	605	2,754	2,801	\$11,116,421 01	558	\$1,800,068 67
Quartermasters' property	379	2,806	2,965	.....	220	.....
Commissarys' money	659	1,964	1,998	2,971,356 37	625	823,183 14
Pension agents' money	114	256	281	25,765,870 58	89	12,275,103 43
Engineers' money	23	222	212	3,737,851 00	33	2,342,074 34
Signal officers' money	57	100	107	414,483 47	50	143,772 13
Signal officers' property	41	801	663	.....	179	.....
Claims for horses lost	5,465	202	471	81,435 84	5,196	941,316 31
Claims for steamboats destroyed	72	2	1	1,020 00	73	727,378 87
Oregon war claims	663	287	240	35,358 09	710	5,499 69
Miscellaneous claims	12,572	4,246	4,144	4,340,957 91	12,674	8,427,840 54
State war claims	9	3	3	369,834 70	9	4,247,868 07
Total	20,659	13,643	13,886	48,834,588 97	20,416	31,734,105 39

BOOKKEEPER'S DIVISION.—(J. F. Jones, chief.)

The duty devolving upon this division is to keep the appropriation and money accounts of disbursing-officers, which are settled in this office.

The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year.

Statement showing the financial operations of the Third Auditor's Office during the fiscal year ended June 30, 1879.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Number of requisitions drawn by the Secretaries of War and Interior upon the Secretary of the Treasury in favor of sundry persons, 7,780, amounting to \$64,427,085.97, paid in the manner herein set forth and out of the following appropriations, viz:					
Regular supplies, Q. M. D	\$3, 413, 961 41	\$42, 048 49	\$4, 426 22		\$3, 460, 436 12
Incidental expenses, Q. M. D	1, 011, 411 87	44, 862 30	227 61		1, 056, 501 78
Barracks and quarters, Q. M. D	896, 387 72	43, 044 62	2, 760 14		942, 192 48
Army transportation	4, 077, 993 93	652, 550 62	10, 588 97		4, 741, 133 52
Army transportation Pacific railroads		1, 500 755 79			1, 500, 755 79
Construction and repairs of hospitals	74, 999 59	885 36			75, 884 95
Cavalry and artillery horses	204, 164 63	10, 392 01			214, 556 64
Constructing jetties and other works at South Pass, Mississippi River		1, 750, 000 00			1, 750, 000 00
National cemeteries	128, 408 45	10, 193 06			138, 601 51
Pay of superintendents of national cemeteries	56, 369 32	51 00			56, 420 32
Clothing, camp and garrison equipage	1, 059, 697 91	41, 947 63	188 17		1, 101, 833 71
Observation and report of storms	350, 081 68				350, 081 68
Transportation of officers and their baggage		923 17			923 17
Support of military prison at Fort Leavenworth, Kans	58, 847 83				58, 847 83
Pay, transportation, services, and supplies of Oregon and Washington volunteers in 1855 and 1856		19, 485 97			19, 485 97
Protection of Confederate cemetery at Johnson's Island	1, 500 00				1, 500 00
Military post near the Black Hills	100, 000 00				100, 000 00
Refunding to States expenses incurred in suppressing the rebellion		198, 889 36			198, 889 36
Military post near the northern boundary of Montana	100, 000 00				100, 000 00
Signal Service	10, 575 81				10, 575 81
Expenses at Military Academy	65, 726 00				65, 726 00
Construction, maintenance, and repairs of military telegraph lines	40, 000 00				40, 000 00
Claims for quartermaster's stores and commissary supplies, act July 4, 1864		279, 998 18			279, 998 18
Claims of loyal citizens for supplies furnished during the rebellion		722, 989 91	129 27		723, 119 18
Miscellaneous claims audited by Third Auditor, sec. 4, act July 14, 1878		94, 037 95	185 16		94, 223 11
Military telegraph lines from Bismarck to Fort Ellis	50, 000 00				50, 000 00
State of Tennessee, for keeping and maintaining United States prisoners, act July 13, 1879				\$22, 949 49	22, 949 49
Macadamized road, Vicksburg, Miss	7, 000 00				7, 000 00
Erection of barracks at Fortress Monroe, Va	25, 000 00				25, 000 00
Headstones for national cemeteries	99 51				99 51
Removing remains of officers to national cemeteries	100 00				100 00
Engineer appropriations	6, 747, 760 90				6, 747, 760 90
Subsistence of the Army	2, 113, 675 00	27, 850 09	604 01		2, 142, 129 10
Lost horses, &c., act March 3, 1849		108, 854 07	6, 207 99		115, 062 06
Commutation of rations to prisoners of war in rebel States		1, 332 99	7 88		1, 340 87
Army pensions	38, 058, 660 00	8, 212 20	9, 784 02		38, 076, 656 22
Relief of James D. Holman				25, 000 00	25, 000 00
Relief of William Johnson and John D. Francis				2, 440 90	2, 440 90
Relief of the Richmond Female Institute				4, 933 33	4, 933 33
Reimbursement to Baltimore for aid in construction of defensive works in 1863				96, 152 00	96, 152 00
Relief of the families of the men who perished on the United States dredge-boat McAlister				13, 200 00	13, 200 00

Statement showing the financial operations of the Third Auditor's Office, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving an expenditure from the Treasury.	Special relief acts.	Total.
Relief of Jacob Christian				\$67 50	\$67 50
Relief of persons suffering from ravages of grasshoppers			\$663 99		663 99
Relief of George R. Dennis				2,394 66	2,394 66
Relief of Mrs. Emma A. Porch				700 00	700 00
Relief of Emilie R. Hooe				1,455 33	1,455 33
Capture of Jefferson Davis		\$293 00			293 00
Headstones for graves of soldiers in private cemeteries, act Feb. 3, 1879	\$10,000 00				10,000 00
	58,662,421 56	5,559,597 77	35,773 43	169,293 21	64,427,085 97

The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,116, on which repayments into the Treasury have been made through the Third Auditor's Office during the fiscal year ended June 30, 1879, as follows:

Deposits	\$1,089,587 70
Transfer accounts	185,263 69
Total	1,274,851 39

THE QUARTERMASTER'S DIVISION.—(I. S. Tichenor, chief.)

The accounts of quartermasters cover a wide range of money and property responsibility. The former embraces disbursements for barracks and quarters, hospitals, storehouses, offices, stables, and transportation of Army supplies, the purchase of Army clothing, camp and garrison equipage, cavalry and artillery horses, fuel, forage, straw, material for bedding, and stationery; payments of hired men and of "per diem" to extra-duty men; expenses incurred in the pursuit and apprehension of deserters, for the burial of officers and soldiers, for hired escorts, expressmen, interpreters, spies, and guides, for veterinary surgeons and medicines for horses, for supplying posts with water, and for all other proper and authorized outlays connected with the movements and operations of the Army not expressly assigned to any other department. Property purchased with the funds of the Quartermaster's Department is accounted for upon "returns" transmitted through the Quartermaster-General to this office (with the exception of "returns of clothing, camp and garrison equipage," which come under the supervision of the Second Auditor), showing that the disposition made of it is in accordance with law and Army regulations.

Statement showing the operations of the Quartermaster's Division for the fiscal year ended June 30, 1879.

	Money accounts.		Property returns.	Supplemental settlements.		
	Number.	Amount involved.		Property.	Money.	Amount involved.
On hand per last report	605	\$1,721,562 85	379			
Received during the fiscal year	2,754	11,194,926 83	2,806	18	207	\$156,083 70
Total	3,359	12,916,489 68	3,185	18	207	156,083 70
Reported during the fiscal year	2,801	11,116,421 01	2,965	18	207	156,083 70
Remaining unsettled	558	1,800,068 67	220			
Total	3,359	12,916,489 68	3,185	18	207	156,083 70

Statement showing the operations of the Quartermaster's Division, &c.—Continued.

	Signal accounts.			Total.	
	Property.	Money.	Amount involved.	Number.	Amount involved.
On hand per last report	41	57	\$187,737 96	1,082	\$1,909,300 81
Received during the fiscal year	801	100	370,517 64	6,686	11,721,528 17
Total	842	157	558,255 60	7,768	13,630,828 98
Reported during the fiscal year	663	107	414,483 47	6,761	11,686,988 18
Remaining unsettled	179	50	143,772 13	1,007	1,943,840 80
Total	842	157	558,255 60	7,768	13,630,828 98

Number of letters written by Quartermaster's Division, 6,153; average number of clerks employed, $17\frac{3}{4}$; number of vouchers examined, 199,375; number of pages of manuscript written, 5,351.

SUBSISTENCE DIVISION.—(Andrew Canldwell, chief.)

The Subsistence Division examines the accounts of all commissaries and acting commissaries in the Army whose duties are to purchase the provisions and stores necessary for its subsistence, and to see to their proper distribution.

These commissaries render monthly money accounts, with proper vouchers for disbursements of the funds intrusted to them, together with a provision-return, showing the disposition of provisions and stores purchased or derived from other sources. These accounts are received through the Commissary General of Subsistence, and are examined and audited in this division.

The money accounts and vouchers, together with a certified statement of the result of said examinations, are then referred to the Second Comptroller of the Treasury for revision. Upon their return from the Comptroller, with the settlement approved, the officers are notified of the result and called upon to adjust or explain any omissions or errors that may have been discovered. The money and provision accounts, together with the vouchers and papers belonging thereto, are then placed in the settled files for future reference, and remain permanently in the custody of this office.

The engineer branch is engaged in the examination of the accounts of officers and agents of the Engineer Department, who, under direction of the Chief of Engineers of the Army (except the Superintendent of the Military Academy at West Point, whose disbursements are directed by the Inspector-General), disburse moneys out of the various appropriations, now 248 in number, made from time to time by Congress for works of a public nature, which may be classed under the following heads, viz: The purchase of sites and materials for and construction and repairs of the various fortifications throughout the United States; construction and repairs of roads, bridges, bridge-trains, &c., for armies in the field; surveys on the Atlantic and Pacific coasts; examination and surveys of the northern and western lakes and rivers; construction and repairs of breakwaters; repairs and improvement of harbors, both on sea and lake coasts; improvement of rivers and purchase of snag and dredge boats for the same; and the expense of the Military Academy at West Point.

The transactions of the subsistence and engineer branches for the fiscal year are shown by the following statement, viz:

	Subsistence accounts.			Engineer accounts.	
	Number.	Amount involved.	Provision returns.	Number.	Amount involved.
On hand per last report, June 30, 1878.....	659	\$844, 644 29	555	23	\$1, 154, 028 70
Received during fiscal year.....	1, 964	2, 949, 895 22	1, 964	222	4, 925, 896 04
Total.....	2, 623	3, 794, 539 51	2, 519	245	6, 079, 925 34
Audited during fiscal year.....	1, 998	2, 971, 356 37	1, 998	212	3, 737, 851 00
Remaining on hand June 30, 1879.....	625	823, 183 14	521	33	2, 342, 074 34

Number of vouchers examined, 113,348; number of letters written, 1,649; number of difference sheets written, 784; number of "calls" answered, 636; number of clerks employed, 9.

CLAIMS DIVISION.—(W. S. Stetson, chief.)

This division has the settlement of claims of a miscellaneous character arising in the various branches of service in the War Department and growing out of the purchase or appropriation of supplies and stores for the Army; the purchase, hire, or appropriation of water-craft, railroad stock, horses, wagons, and other means of transportation; the transportation contracts of the Army; the occupation of real estate for camps, barracks, hospitals, fortifications, &c.; the hire of employés, mileage, courts-martial fees, traveling expenses, commutations, &c.; claims for compensation for vessels, railroad cars, engines, &c.; lost in the military service; claims growing out of the Oregon and Washington war of 1855 and 1856, and other Indian wars; claims of various descriptions under special acts of Congress, and claims not otherwise assigned for adjudication.

Miscellaneous claims for fiscal year 1878-1879.

	Number.	Amount claimed.	Amount allowed.
On hand July 1, 1878.....	12, 572	a \$8, 059, 707 83	.....
Received during the year.....	4, 246	b 4, 709, 090 62	.....
Total.....	16, 818	12, 768, 798 45	.....
Disposed of during the year.....	4, 144	c 4, 340, 957 91	\$3, 840, 022 26
On hand July 1, 1879.....	12, 674	d 8, 427, 840 54	.....

a This is the amount claimed in 11,072 cases, the amount claimed in the other 1,500 cases not being stated.

b This is the amount claimed in 4,090 cases, the amount claimed in the other 156 cases not being stated.

c This is the amount claimed in 4,011 cases, the amount claimed in the other 133 cases not being stated.

d This is the amount claimed in 11,142 cases, the amount claimed in the other 1,532 cases not being stated.

Number of letters written during the year, 2,709.

	Oregon and Washington Indian war claims, 1855-'56.			Lost vessels, act March 3, 1849.		
	Num-ber.	Amount claimed.	Amount allowed.	Num-ber.	Amount claimed.	Amount allowed.
On hand July 1, 1878.....	663	a\$18,254 44	.....	72	\$702,378 87	.....
Received during the year.....	287	b22,603 34	.....	2	26,020 00	.....
Total.....	950	40,857 78	.....	74	728,398 87	.....
Disposed of during the year.....	240	c35,358 09	\$24,719 08	1	1,020 00	\$1,000 00
On hand July 1, 1879.....	710	d5,499 69	.....	73	727,378 87	.....

a This is the amount claimed in 342 cases, the amount claimed in the other 321 cases not being stated.

b This is the amount claimed in 98 cases, the amount claimed in the other 189 cases not being stated.

c This is the amount claimed in 95 cases, the amount claimed in the other 145 cases not being stated.

d This is the amount claimed in 345 cases, the amount claimed in the other 365 cases not being stated.

Number of letters written during the year, 174.

STATE AND HORSE CLAIMS DIVISION.—(T. E. G. Pettengill, chief.)

The duties of this division embrace the settlement, under the various acts and resolutions of Congress relating thereto, of all claims of the several States and Territories for the "cost, charges, and expenses properly incurred by them for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting their troops employed in aiding to suppress the recent insurrection against the United States," and all claims arising out of Indian and other border invasions.

Also the settlement of claims for compensation for loss of horses and equipage sustained by officers or enlisted men while in the military service of the United States, and for the loss of horses, mules, oxen, wagons, sleighs, harnesses, while in said service, by impressment or contract.

State claims.	Original accounts.		Suspended accounts.	
	Num-ber.	Amount.	Num-ber.	Amount.
On hand June 30, 1878.....	9	\$3,556,878 56	24	\$4,409,910 15
Received during the fiscal year ended June 30, 1879.....	3	1,060,824 21	.....	.....
Total.....	12	4,617,702 77	24	4,409,910 15
Reported during the fiscal year ended June 30, 1879.....	3	369,834 70	3	24,758 74
On hand June 30, 1879.....	9	4,247,868 07	21	4,385,151 41

Horse claims.	Original accounts.			
	Num-ber.	Amount.	Num-ber.	Amount.
On hand June 30, 1878.....			5,465	\$971,461 82
Received during the fiscal year ended June 30, 1879.....			158	45,271 78
Reconsidered during the fiscal year ended June 30, 1879.....			44	6,018 75
Total.....			5,667	1,022,752 35
Allowed during the fiscal year ended June 30, 1879.....	369	\$54,638 84	.....	.....
Amount disallowed on same.....		5,931 85	.....	.....
Total amount claimed.....		60,570 69	.....	.....
Rejected during the fiscal year ended June 30, 1879.....	102	20,865 15	.....	.....
Deduct as finally disposed of during the fiscal year.....			471	81,435 84
On hand June 30, 1879.....			5,196	941,816 51

Number of briefs made, 1,095; number of claims examined and suspended, 2,127; number of letters received, 4,129; number of letters written, 5,949; number of clerks, 5.

COLLECTION DIVISION.—(J. M. Vale, chief.)

Statement of business transacted by the collection division during the year ended June 30, 1879.

Date.	Entered on registers.	Special cases.		Bounty-land and pension cases examined.	Letters written.	Number of soldiers of the war of 1812 abstracted.	Days comparing.	Cases prepared for suit.
		Number of special cases.	Accounts referred to.					
July, 1878.....	548	350	3, 701	559	332	18, 578	894	...
August, 1878.....	1, 133	203	2, 074	896	256	20, 399	484	1
September, 1878.....	1, 903	198	2, 158	723	160	18, 281	118	...
October, 1878.....	1, 968	214	2, 354	810	175	19, 661	1144	...
November, 1878.....	1, 859	211	2, 896	589	170	12, 278	453	...
December, 1878.....	1, 105	150	2, 462	681	146	10, 361	163	3
January, 1879.....	2, 359	309	4, 126	1, 047	253	11, 483	20	1
February, 1879.....	.....	146	2, 654	979	101	4, 791	18	...
March, 1879.....	5, 207	345	3, 708	1, 394	317	7, 099	26	1
April, 1879.....	2, 224	294	3, 864	1, 203	273	8, 716	30	...
May, 1879.....	1, 892	281	3, 803	957	282	4, 784	15	...
June, 1879.....	1, 923	254	3, 381	780	294	2, 882	.....	2
Total.....	22, 121	2, 963	37, 181	10, 618	2, 759	139, 313	541½	8

During the past fiscal year nothing has been done in checking property purchased and paid for on abstracts A, A A, and B upon the accountability abstracts of the purchasing officers, because of the insufficiency of force in the collection division. The importance of this work, in order to protect the government from fraudulent and erroneous claims, has been set forth in preceding annual reports. Work has been continued during the fiscal year in abstracting the names of soldiers of the war of 1812, for the purpose of arrangement in alphabetical registers, with all the clerical force available. Two hundred and seventy-one thousand two hundred and thirty-four payments have been abstracted, which is probably one-fourth of the payments made for services in that war. In order to complete these registers within a period of time that will be available to the old soldiers and their widows whose applications for pension are now pending in the office of the Commissioner of Pensions, but whose service cannot be traced for lack of data to base a search upon, an increase in the clerical force in this division will be necessary. In many cases, of widows especially who know the fact by tradition that their former husbands served in the war of 1812, the claimants do not know or have forgotten the names of the officers under whom they served. Until these alphabetical registers are completed, this office is unable to trace the service of any soldier without the name of the captain or colonel under whom the soldier served; when these registers shall be completed, a knowledge of the name of the soldier will be a sufficient clue to trace his military service. The current work of the collection division has largely increased during the fiscal year, and, if the same ratio of increase continues, additional clerical force will be required to keep it up.

ARMY PENSION DIVISION.—(W. H. Whitney, chief.)

The duties of this division embrace the settlement of all accounts which pertain to the payment of Army pensions throughout the United States. An account is kept with each pension agent, charging him with all moneys advanced for payment to pensioners, under the proper bond

and fiscal year. At the end of each month the agent forwards his vouchers, abstract of payments, and money statement direct to this office, where a preliminary examination is made to see if the money advanced is properly accounted for. The receipt of the account is then acknowledged, and the account filed for audit. Each voucher is subsequently examined, and the payment entered on the roll-book opposite the pensioner's name. The agent's account, when audited, is reported to the Second Comptroller for his revision, and a copy of the statement of errors, if any, sent to the agent for his information and explanation. The account, when revised, is returned by the Second Comptroller to this office and placed in the settled files, where it permanently remains. The following tables show the operations of this division during the fiscal year:

Amounts refunded to the credit of the following appropriations during the fiscal year ended June 30, 1879.

Invalids, 1871	\$334 96
Widows and others, 1871	8,091 72
Invalids, 1872	209 80
War of 1812, 1872	53 33
Widows and others, 1872	776 46
Army pensions, 1873	516 92
Army pensions, 1874	760 47
Army pensions, 1875	1,019 93
Army pensions, 1876	20,096 48

	Army pen- sions.	Compensa- tion.	Fees on vouchers.	Fees to surgeons.	Total.
Balance on hand June 30, 1878, ap- propriation 1877	\$753, 22 05	\$1,386 68	\$38,161 50	\$36,159 11	\$509,509 34
Amount refunded and deposited, ap- propriation 1877	108 56	26 49	.....	4 00	6,139 05
Total	9,910 61	1,413 17	38,161 50	36,163 11	\$35,648 39
Amount paid on settlement of ac- counts, appropriation 1877	2,665 83	275 49	12 68	13 40	2,967 40
Balance to credit of appropriation, June 30, 1879	757,244 78	1,137 68	38,148 82	36,149 71	832,680 99

NOTE.—The above amounts were all carried to the surplus fund.

	Army pen- sions.	Compensa- tion.	Fees on vouchers.	Fees to surgeons.	Total.
Balance on hand June 30, 1878, ap- propriation 1878	\$887,922 08	\$129,251 31	\$19,463 25	\$7,381 23	\$1,044,017 87
Amount refunded and deposited, ap- propriation 1878	298,760 02	1,100 18	1,172 25	1,011 36	302,043 81
Total	1,186,682 10	130,351 49	20,635 50	8,392 59	1,346,061 68
Amount paid on settlement of ac- counts, appropriation 1878	3,407 62	6 00	.....	3,066 00	6,479 62
Balance to credit of appropriation June 30, 1879	1,183,274 48	130,345 49	20,635 50	5,326 59	1,339,582 06

Amount appropriated to pay Army pensions for the fiscal year ended June 30, 1879.

Invalids	\$13,150,000 00
Widows, minors, and dependent relatives	12,830,000 00
Survivors war 1812, act 14th February, 1871	800,000 00
Widows war 1812, act 14th February, 1871	280,000 00
Survivors war 1812, act 9th March, 1878	532,000 00
Widows war 1812, act 9th March, 1878	967,974 00
Fees to examining surgeons	50,000 00
Pay and allowances	213,500 00

28,823,474 00

Amount drawn against the \$1,800,000 appropriated for Army and Navy, act January 27, 1879

1,052,637 66

Amount drawn against the \$1,800,000 after June 30, to make amount of agents' payment

88,833 02

Amount to be accounted for (as follows)

29,964,944 68

Amount paid invalids	\$14,771,393 57
Amount paid widows	11,128,566 50
Amount paid survivors war 1812, act 14th Feb'y, 1871	654,070 31
Amount paid widows war 1812, act 14th Feb'y, 1871	268,901 96
Amount paid survivors war 1812, act 9th March, 1878	343,272 01
Amount paid widows war 1812, act 9th March, 1878	1,923,608 24
Amount paid fees to examining surgeons	85,543 50
Amount paid pay and allowances	201,967 24
Amount of unexpended balances in agents' hands to be deposited	587,621 35
	29,964,944 68

Arrears of pensions, acts January 25 and March 3, 1879, paid as follows:

Amount paid invalids	2,842,658 23
Amount paid widows and others	1,176,869 10
Amount paid fees on vouchers	1,884 00

Total paid to June 30, 1879

4,021,411 33

The following tabular statement shows the number of accounts received and audited during the fiscal year:

	Number.	Amount involved.
Accounts on hand June 30, 1878	114	\$11,917,862 37
Accounts received during the year	256	26,123,111 64
Total	370	38,040,974 01
Accounts reported to the Second Comptroller	281	25,765,870 58
Accounts on hand unsettled	89	12,275,103 43
Total	370	38,040,974 01

NOTE.—The 89 unsettled accounts belong to the fiscal year 1879.

Pensioners recorded	27,888
Pensioners transferred	931
Pensioners increased	6,770
Pensioners restored	752
Certificates reissued	924
Changes noted	1,187
Corrections made	2,247
Pension vouchers examined	968,191
Payments entered	928,182
Pages of abstract added	30,838
Pages of miscellaneous copied	1,558
Payments corrected	436

Copies of surgeons' certificates sent to Commissioner	227
Vouchers withdrawn from files	5, 134
Letters received and registered	3, 315
Letters written	3, 897
Letters copied and indexed	3, 287
Pension checks verified before payment, 190, amounting to	\$5, 323 82
Pension checks reported for cover to outstanding liabilities, 225, amounting to	\$4, 803 42
Settlements for "lost checks" made, 51, amounting to	\$2, 892 00

The following tabular statement exhibits the number and amount of accounts on hand and unsettled July 1, 1869, together with those received and audited each fiscal year since:

	Number.	Amount involved.	Number.	Amount involved.
On hand July 1, 1869	637	\$34, 811, 593 83		
Received during fiscal year 1870	714	27, 743, 819 29	631	\$25, 596, 876 39
Received during fiscal year 1871	930	28, 513, 262 44	789	32, 813, 334 28
Received during fiscal year 1872	684	28, 661, 597 26	900	40, 000, 205 68
Received during fiscal year 1873	711	28, 756, 702 92	795	33, 926, 556 19
Received during fiscal year 1874	864	29, 708, 332 26	786	26, 431, 956 71
Received during fiscal year 1875	798	29, 572, 855 54	619	19, 888, 428 52
Received during fiscal year 1876	741	28, 348, 161 99	1, 150	48, 433, 036 92
Received during fiscal year 1877	834	27, 899, 359 30	952	34, 067, 985 43
Received during fiscal year 1878	538	33, 194, 149 18	715	24, 133, 591 52
Received during fiscal year 1879	256	26, 123, 111 64	281	25, 765, 870 58
On hand and received	7, 707	323, 332, 945 65	7, 618	311, 057, 842 22
Amount audited	7, 618	311, 057, 842 22		
Balance on hand June 30, 1879	89	12, 275, 103 43		

Congress, under act March 1, 1879, authorized the amount withheld from pensioners under act March 3, 1865, by reason of being in the civil employ of the government, to be refunded, and in nearly every case the amount due had to be verified by this office before payment could be made by the agents for paying pensions. The acts granting "arrears of pension" added a vast amount of labor to this division, and the force employed thereon was not increased in proportion to the amount of extra duty required, as was done in the office of the Commissioner of Pensions. These, combined, have caused an accumulation of work, and with the present force it cannot be kept up, although the clerks on this division are doing the best in their power to facilitate official business. The force employed during the year numbered thirty-eight clerks and two copyists. The following tabular statements exhibit the amount disbursed by the several agents, and the unexpended balances in their hands during and at the close of the fiscal year.

Amount disbursed by pension agents during the fiscal year ended June 30, 1879, as shown by their accounts-current.

State.	Agency.	Agent.	Invalids.	Widows and others.	War 1812, act February 14, 1871.		War 1812, act March 9, 1878.		Surgeons.	Pay and allowances.	Total.
					Survivors.	Widows.	Survivors.	Widows.			
California.....	San Francisco	Albert Hart.....	\$95,557 77	\$34,242 07	\$4,054 66	\$576 00	\$1,197 38	\$2,910 77	\$400 00	\$4,182 98	\$143,121 63
Do.....	Do.....	William H. Payne.....	26,236 20	7,685 40	1,637 33	120 00	240 00	2,035 50	107 00	451 98	38,513 41
Dist. of Columbia.	Washington	John S. Witcher.....	1,329,454 14	634,392 48	37,396 26	16,749 05	9,951 23	115,707 97	4,412 00	12,262 72	2,160,325 85
Indiana.....	Indianapolis	Fred. Knefler.....	1,042,026 89	733,632 83	27,319 21	8,658 93	7,476 75	62,110 54	6,234 00	12,256 84	1,899,715 99
Illinois.....	Chicago.....	Ada C. Sweet.....	1,359,944 70	889,576 30	28,442 41	12,980 79	11,846 48	64,510 35	6,780 00	14,762 26	2,388,843 29
Iowa.....	Des Moines	B. F. Gue.....	836,573 57	404,404 42	15,798 13	3,528 00	6,631 13	30,544 86	5,804 00	10,334 59	1,313,618 70
Kentucky.....	Louisville	R. M. Kelly.....	277,162 82	442,439 19	28,107 48	14,957 05	3,770 78	64,645 04	1,844 00	7,148 22	840,074 58
Louisiana.....	New Orleans	W. L. McMillen.....	98,093 28	148,290 29	52,853 87	22,409 32	9,541 15	56,075 68	486 00	4,273 12	391,822 71
Massachusetts.....	Boston.....	D. W. Gooch.....	980,233 36	858,207 31	26,255 19	9,802 66	53,315 06	180,788 06	6,790 50	13,398 53	2,128,790 67
Missouri.....	Saint Louis	Rufus Campion.....	940,125 01	579,650 40	26,646 54	9,357 06	5,606 05	48,868 04	4,950 00	10,748 88	1,625,951 98
Michigan.....	Detroit.....	Samuel Post.....	769,018 89	454,740 12	26,549 85	8,516 26	11,186 19	45,056 12	5,031 00	10,129 65	1,330,228 08
New Hampshire.....	Concord.....	E. L. Whitford.....	1,061,545 63	848,910 34	51,242 37	14,348 51	92,355 34	292,136 81	5,503 00	16,245 96	2,322,287 96
New York.....	Canandaigua.....	L. M. Drury.....	1,041,869 73	818,443 91	61,861 09	22,539 99	46,775 95	186,541 42	6,622 00	14,479 54	2,199,133 63
Do.....	New York City.....	C. R. Coster.....	794,143 43	739,358 05	47,397 06	22,516 79	10,859 52	94,942 43	4,202 00	11,346 43	1,724,765 71
Ohio.....	Columbus	A. T. Wikoff.....	1,336,624 91	1,132,733 57	57,518 92	24,974 64	23,520 15	153,310 75	10,630 20	16,981 34	2,756,294 48
Pennsylvania.....	Pittsburgh	James McGregor.....	545,791 44	406,451 83	15,189 05	6,765 07	7,739 74	33,844 68	3,864 00	7,625 94	1,027,271 75
Do.....	Do.....	W. A. Herron.....	230,762 80	169,274 44	3,547 20	2,446 40	2,270 69	24,571 11	7,795 00	2,320 95	435,988 59
Do.....	Philadelphia	H. G. Sickel.....	975,350 66	750,517 58	20,214 86	16,032 26	4,565 20	77,563 88	4,441 00	13,963 98	1,862,649 42
Tennessee.....	Knoxville	D. T. Boynton.....	369,912 22	599,729 89	107,572 70	47,927 18	25,922 53	359,592 51	2,755 00	10,036 19	1,523,448 52
Wisconsin.....	Milwaukee.....	Edward Ferguson.....	723,452 31	477,141 87	14,494 13	3,696 00	8,855 73	28,041 06	3,898 00	9,029 80	1,268,608 90
Total.....			14,773,879 76	11,129,822 29	654,098 31	268,901 96	343,427 35	1,923,797 58	85,548 70	201,979 90	29,381,455 85
Deduct amount of overpayments refunded.....			2,486 19	1,255 79	28 00		155 34	189 34	5 20	12 66	4,132 52
			14,771,393 57	11,128,566 50	654,070 31	268,901 96	343,272 01	1,923,608 24	85,543 50	201,967 24	29,377,323 33

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Unexpended balances in the hands of pension agents at close of fiscal year, as shown by their accounts-current.

State.	Agency.	Agent.	Amount.
California.....	San Francisco	Albert Hart	\$16,835 87
Do	do	William H. Payne	5,486 59
District of Columbia	Washington	John S. Witcher	80,836 72
Indiana	Indianapolis	Fred. Knefler	30,595 54
Illinois	Chicago	Ada C. Sweet	14,250 38
Iowa	Des Moines	B. F. Gue	66,911 30
Kentucky	Louisville	R. M. Kelly	5,122 14
Massachusetts	Boston	D. W. Gooch	5,058 80
Do	do	do	19,370 53
Missouri	Saint Louis	Rufus Campion	49,404 02
Michigan	Detroit	Samuel Post	16,298 12
New Hampshire	Concord	E. L. Whitford	47,587 04
New York	Canandaigua	L. M. Drury	39,932 27
Do	New York City	C. R. Coster	70,767 42
Ohio	Columbus	A. T. Wikoff	59,863 66
Pennsylvania	Pittsburgh	James McGregor	26 55
Do	do	William A. Heron	11 41
Do	Philadelphia	H. G. Sickel	35,644 90
Tennessee	Knoxville	D. T. Boynton	10,789 66
Wisconsin	Milwaukee	Edward Ferguson	12,828 43
Total .....	.....	.....	\$587,621 35

Amount disbursed by pension agents on account of "arrears of pensions" during the fiscal year.

State.	Agency.	Agent.	Invalids.	Widows.	Voucher- fees.	Total.
California.....	San Francisco.....	W. H. Payne.....	\$3,748 17		\$1 80	\$3,749 97
District of Columbia.....	Washington.....	J. S. Witcher.....	296,560 35	\$46,359 78	162 90	343,083 03
Indiana.....	Indianapolis.....	Fred. Knefler.....	179,819 19	53,142 06	120 30	233,081 55
Illinois.....	Chicago.....	Ada C. Sweet.....	260,964 60	84,319 86	158 70	345,443 16
Iowa.....	Des Moines.....	B. F. Gue.....	125,997 68	38,848 83	81 90	164,928 41
Kentucky.....	Louisville.....	R. M. Kelly.....	49,247 21	57,406 48	42 30	106,695 99
Massachusetts.....	Boston.....	D. W. Gooch.....	216,976 59	90,556 85	139 50	307,672 94
Missouri.....	Saint Louis.....	Rufus Campion.....	189,587 00	69,199 03	108 00	258,894 03
Michigan.....	Detroit.....	Samuel Post.....	116,324 64	33,140 04	66 30	149,530 98
New Hampshire.....	Concord.....	E. L. Whitford.....	132,879 91	156,556 68	129 00	289,566 49
New York.....	Canandaigua.....	L. M. Drury.....	257,058 19	117,387 61	183 30	374,629 10
Do.....	New York City.....	C. R. Coster.....	199,709 70	87,242 78	131 70	287,084 18
Ohio.....	Columbus.....	A. T. Wikoff.....	241,420 64	108,160 48	164 10	349,745 22
Pennsylvania.....	Pittsburgh.....	W. A. Herron.....	137,776 77	61,818 95	96 90	199,692 62
Do.....	Philadelphia.....	H. G. Sickel.....	244,687 74	73,483 08	166 80	318,337 62
Tennessee.....	Knoxville.....	D. T. Boynton.....	67,500 44	61,776 80	56 10	129,333 34
Wisconsin.....	Milwaukee.....	Edward Ferguson.....	122,399 41	37,469 79	73 50	159,942 70
Total.....			2,842,658 23	1,176,869 10	1,884 00	4,021,411 33

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Unexpended balances "arrears of pensions" in hands of pension agents June 30, 1879.

State.	Agency.	Agent.	Arrears.	Voucher-fees.
California	San Francisco	W. H. Payne	\$21,251 83	\$23 20
District of Columbia	Washington	J. S. Witcher	97,079 87	237 10
Indiana	Indianapolis	Fred. Knefler	92,038 75	279 70
Illinois	Chicago	Ada C. Sweet	124,715 54	241 30
Iowa	Des Moines	B. F. Gue	60,153 49	218 10
Kentucky	Louisville	R. M. Kelly	8,346 31	157 70
Massachusetts	Boston	D. W. Gooch	112,466 56	260 50
Missouri	Saint Louis	Rufus Campion	21,213 97	292 00
Michigan	Detroit	Samuel Post	60,535 32	233 70
New Hampshire	Concord	E. L. Whitford	60,563 41	270 10
New York	Canandaigua	L. M. Drury	50,554 20	216 70
Do	New York City	C. R. Coster	73,047 52	268 30
Ohio	Columbus	A. T. Wilkoff	160,418 88	235 90
Pennsylvania	Pittsburgh	W. A. Herron	25,464 28	303 10
Do	Philadelphia	H. G. Sickel	41,829 18	233 20
Tennessee	Knoxville	D. T. Boynton	70,722 76	243 90
Wisconsin	Milwaukee	Edward Ferguson	130 80	226 50
Total			1,080,472 67	3,941 00

THE FILES.

There are now 178,742 money settlements, comprising accounts of quartermasters, commissaries of subsistence, engineer officers, agents for paying pensions, and miscellaneous claims. The property and provision returns of Army officers aggregate about 50,000 more. Of these settlements, 6,117 (and 3,365 property returns) have been added during the fiscal year. The papers are in fair condition, but much inconvenience is felt for want of additional rooms and appurtenances. The current pension vouchers now have to be placed upon the floor, as no shelving can be spared for them. It is hoped that after the Bureau of Engraving and Printing shall be removed to its new building, proper accommodations may be furnished for these valuable papers, where their frequent examination will involve as little wear and tear as possible. Some of these papers have been mutilated by handling, and should be bound to prevent further disintegration.

There were nine lady copyists usefully employed during the year. The number of miscellaneous papers registered was 4,700; difference sheets registered, 606; total, 5,306. Miscellaneous papers copied and compared, 13,447 pages; difference sheets compared, 2,349; letters recorded and compared, 3,289; papers copied in pension division, 5,022; total, 24,107. Number of names indexed, 21,843.

I respectfully renew the suggestion often made by my predecessors as to the necessity of some limitation to the time within which claims against the United States may be presented to the Executive Departments. In the absence of such a check the danger of frauds upon the government increases with every passing year. Most of the stale claims pressed upon this office grew out of the operations of the Army during the late rebellion, or in other wars of many years ago. To thoroughly sift these claims as public interest demands it is becoming daily more difficult. On the other hand, as the danger of detection grows less through the lapse of time, the temptation to present and the facilities for establishing fraudulent claims increase.

Statutes of limitation are no longer looked upon with disfavor by courts or legislative bodies, and provisions of this kind respecting suits between individuals are, I believe, nearly universal. That which is everywhere conceded to be wise and just as between citizens of a State can but be considered fair and just as between the citizen and the State.

Few claims that are fair and honest fail of presentation within six years from their origin, and the claimant who waits longer, if laboring under no legal disability, should be barred, in my opinion. One thing is certain—no one can be familiar with the business of this office for any period, however brief, without being thoroughly convinced that such a limitation would be of great value as a protection to the Public Treasury, would remove a great temptation from the viciously inclined, and would give much needed relief to the Executive Departments.

Respectfully submitted.

E. W. KEIGHTLEY,
Auditor.

HON. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE FOURTH AUDITOR.

REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, November 1, 1879.

SIR: I have the honor to submit the following tables indicating the work of this office for the fiscal year ending June 30, 1879:

PAYMASTERS' AND MARINE ACCOUNTS.

(GEORGE L. CLARK, *Chief.*)

Statement of the work performed by the paymasters' division for the fiscal year ending June 30, 1879.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers.	Cash dis- bursements.
1878.						
July	28	35	128	110	1,200	\$1,184,149 36
August	41	23	104	100	525	472,164 68
September	22	34	115	120	682	888,430 72
October	28	32	137	125	910	952,616 59
November	38	20	104	113	870	952,289 05
December	15	27	76	66	694	764,594 08
1879.						
January	30	25	137	109	1,044	865,216 35
February	38	26	112	105	407	464,805 06
March	22	21	122	120	750	1,582,731 59
April	23	26	119	96	528	650,954 39
May	34	23	100	109	688	778,195 06
June	24	24	77	83	1,363	1,404,780 87
Total	343	316	1,331	1,256	9,661	10,960,927 80

Accounts on hand July 1, 1878 43
Accounts on hand June 30, 1879 70

REPORT ON THE FINANCES.

PURCHASING PAYMASTERS' AND ALLOTMENT ACCOUNTS.

(WILLIAM F. STIDHAM, Chief.)

Statement of the work performed by the Navy pay and allotment division for the fiscal year ending June 30, 1879.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1878.					
July	36	37	210	204	\$1, 126, 847 44
August	16	11	166	147	22, 554 07
September	5	5	224	206	149, 196 03
October	9	8	197	205	285, 541 33
November	6	8	237	234	941, 252 52
December	10	9	213	210	784, 505 73
1879.					
January	6	6	202	216	241, 255 51
February	10	11	194	189	943, 142 73
March	21	25	210	202	413, 875 94
April	25	29	211	183	182, 831 74
May	11	9	237	208	621, 424 00
June	6	10	178	161	824, 640 15
Total	161	168	2, 479	2, 365	6, 537, 067 19

Allotment accounts.

Date.	Allotments registered.	Allotments discontinued.
1878.		
July	52	156
August	34	76
September	39	89
October	137	136
November	236	108
December	250	84
1879.		
January	95	123
February	89	116
March	168	107
April	84	91
May	80	113
June	70	77
Total	1, 334	1, 276

Amounts paid at Navy pay offices for allotments during the year 1878:

New York	\$129, 500 00
Boston	77, 751 50
Philadelphia	74, 398 00
Washington	73, 018 00
Norfolk	21, 292 00
Baltimore	18, 300 00
San Francisco	10, 757 00
Total	405, 016 50

Accounts remaining on hand June 30, 1879, 507; number of vouchers examined 33, 979.

BOOKKEEPER'S DIVISION.

(PARIS H. FOLSOM, Chief.)

Statement of the work performed by the bookkeeper's division for the fiscal year ending June 30, 1879.

Date.	Number of pay requisitions.	Amount of pay requisitions.	Number of repay requisitions.	Amount of repay requisitions.	Letters received.	Letters written.	Accounts journalized, entered, and balanced.	Ledger extracts for settlements.	Answers to inquiries for accounts on ledgers.	Accounts received.	Accounts settled.	Summary statements entered.	Checkages entered and ordered.	Amount of checkages.
1878.														
July	240	\$2,182,315 70	44	\$130,530 69	238	361	183	45	100	1	1	97	17	\$101 16
August	165	1,679,246 45	36	156,012 44	178	327	15	34	102			31	1	21 44
September	157	1,188,040 03	20	25,016 49	201	317	20	52	76			49	15	128 78
October	189	1,516,667 99	32	305,353 31	176	335	17	35	40			30	19	352 48
November	117	1,788,530 32	19	99,627 37.	157	298	21	44	47			85	15	126 39
December	180	1,080,040 60	11	35,687 00	134	277	134	77	61	2	2	148	6	53 25
1879.														
January	177	1,807,186 92	65	1,069,792 01	151	318	82	37	54	1	1	71	12	64 76
February	190	2,270,036 45	46	705,858 82	161	268	37	36	76			52	19	1,584 34
March	202	2,309,695 72	38	953,001 24	151	260	35	42	114			75	21	504 50
April	135	1,347,813 39	56	1,040,357 75	172	316	89	39	207			81	9	434 31
May	271	2,552,436 46	30	400,137 35	148	341	71	49	291	1	1	64	25	205 23
June	211	6,209,950 53	26	5,191,715 21	160	307	33	40	215	4	4	40	8	32 01
Total	2,234	25,931,960 56	423	10,113,089 68	2,027	3,725	737	530	1,383	9	9	823	167	3,608 65

FOURTH AUDITOR.

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REPORT ON THE FINANCES.

PRIZE-MONEY AND RECORD DIVISION.

(BENJAMIN P. DAVIS, Chief.)

Statement of the work performed by the prize-money and record division for the fiscal year ending June 30, 1879.

Date.	Letters.		Claims.			Amount paid, prize-money.	Records.				
	Received.	Written.	Received.	Settled.	Rejected.		Letters keyed in.	Letters keyed out.	Letters recorded.	Letters indexed.	Dead let- ters reg- istered.
1878.											
July	128	141	17	14	...	\$1,642 77	1,275	1,261	1,547	2,316	6
August	143	169	16	16	...	933 98	1,136	1,264	1,443	2,448	5
September	143	178	16	15	...	715 48	1,236	1,227	3,569	4,196	9
October	141	173	23	21	...	1,434 82	1,102	1,243	3,764	4,315	13
November	120	142	20	18	...	658 05	1,088	1,205	4,610	5,468	2
December	100	109	59	59	...	1,367 53	941	982	2,486	3,329	6
1879.											
January	140	164	27	27	...	1,942 12	1,072	1,260	3,701	4,864	4
February	234	267	26	26	...	1,426 14	1,314	1,320	2,454	4,176	2
March	221	277	27	27	...	950 03	2,206	2,079	2,038	3,309	6
April	186	252	18	17	...	719 98	1,859	1,890	1,800	4,164	16
May	162	178	35	21	14	932 08	1,339	1,629	1,450	4,101	11
June	132	159	31	22	8	1,087 73	1,769	1,642	1,586	3,767	6
Total.....	1,850	2,209	315	283	22	13,810 71	16,337	17,002	30,448	46,453	86

This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury, keeping a record of appointments, resignations, removals, and absences, the care and issuing of stationery used in the office, and the payment of salaries to employes.

BOUNTY, ARREARS OF PAY, AND GENERAL CLAIMS.

(ROBERT KEARON, Chief.)

Statement of the work performed by the general claims division for the fiscal year ending June 30, 1879.

Date.	Claims received.	Claims adjusted.	Amount involved.	Letters received.	Letters written.	Reports on application for pension.	Reports on application for bounty land.	Reports on admission to Naval Asylum.
1878.								
On hand June 30	88							
July	91	107	\$12,359 34	493	406	14		
August	132	129	11,241 69	455	504	27		3
September	76	81	8,345 06	506	365	42		3
October	83	72	15,787 13	393	370	63		2
November	71	75	10,057 32	382	390	81		1
December	43	61	13,040 93	374	296	27		1
1879.								
January	66	44	15,145 29	397	416	14		
February	95	69	7,870 76	524	461	47		1
March	266	95	9,529 62	1,411	1,125	76		1
April	310	175	11,325 23	1,109	1,009	47		1
May	179	106	9,690 57	1,049	779	80		1
June	157	291	11,802 83	712	863	90		
Total	1,657	1,305	136,195 77	7,805	6,984	608		14

NAVY PENSION ACCOUNTS.

(RICHARD GOODHART, Chief.)

Statement of the work performed by the Navy pension division for the fiscal year ending June 30, 1879.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1878.					
July	10	24	78	39	\$38,708 37
August	16	17	90	17	18,203 00
September	4	6	47	41	51,108 06
October	20	27	58	33	153,710 81
November	19	19	88	28	41,069 89
December	12		44	24	
1879.					
January	6	10	45	37	42,741 30
February	11	17	89	30	39,601 31
March	36	18	91	95	61,598 59
April	11	15	62	34	20,705 96
May	16	24	103	46	41,998 72
June	12	13	50	36	38,082 45
Total	173	190	845	460	547,528 46

Pension agencies.	Number of Navy invalid pension-ers.	Number of widow pensioners and dependent relatives.	Total number of Navy pension-ers.	Disbursements at each agency for the year ending June 30, 1879.
Boston, Mass.	456	467	923	\$107,625 81
Columbus, Ohio.	47	115	162	19,911 61
Concord, N. H.	136	127	263	35,903 63
Chicago, Ill.	69	46	115	14,720 24
Detroit, Mich.	23	24	47	7,248 85
Knoxville, Tenn.	42	81	123	18,098 33
New Orleans, La.	25	28	53	5,985 78
Louisville, Ky.	9	16	25	3,207 16
Milwaukee, Wis.	23	27	50	7,795 41
New York City, N. Y.	448	468	916	105,739 18
Pittsburg, Pa.	31	44	75	11,193 17
Philadelphia, Pa.	292	396	688	83,100 80
San Francisco, Cal.	46	27	73	7,167 03
Saint Louis, Mo.	25	27	52	8,470 26
Washington, D. C.	350	450	800	107,320 65
Total	2,022	2,343	4,365	543,487 91

Number of accounts on hand June 30, 1879, 14.

The business of this bureau has been kept well in hand, and is now in good shape, for which much credit is due to the deputy auditor, William B. Moore, to the chiefs of divisions, and to the clerks and employes generally for the faithful and efficient manner in which they have discharged their respective duties.

I have the honor to be, very respectfully, your obedient servant,
CHAS. BEARDSLEY,
Auditor.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE FIFTH AUDITOR.

REPORT
OF
THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, November 1, 1879.

SIR: Herewith are submitted the operations of this office for the fiscal year ending June 30, 1879.

* * * * *

The adjustments required the examination of ninety-one thousand five hundred and seventy-one vouchers, amounting to \$661,943,492.73, and were made with commendable promptness. The clerks employed in the office are entitled to my thanks for strict regard to the interests of the government and attention to the duties committed to their care.

Very respectfully, your obedient servant,

J. H. ELA, *Auditor.*

Hon. JOHN SHERMAN,
Secretary of the Treasury.

NOTE.—The tables pertaining to this Report are omitted for want of space, but they are printed in the pamphlet edition of the Auditor's report.

REPORT OF THE SIXTH AUDITOR.

REPORT

OF

THE AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY,
FOR THE POST-OFFICE DEPARTMENT,
Washington, October 22, 1879.

SIR: I have the honor to submit the following report of the business operations of this office for the fiscal year ended June 30, 1879. My annual report to the Postmaster-General, now in course of preparation, will exhibit in detail the financial transactions of the Post-Office Department during the past fiscal year. The following is a summary of the principal labors performed by the several divisions during the year, viz:

EXAMINING DIVISION.—(Benjamin Lippincott, chief.)

The business of the Examining Division for the last fiscal year has been fully completed, and the following tables exhibit, as far as may be, the work performed:

Number of quarterly accounts-current received during the fiscal year:

Quarter ending September 30, 1878.....	38,841
Quarter ending December 31, 1878.....	39,905
Quarter ending March 31, 1879.....	40,821
Quarter ending June 30, 1879.....	40,874
Total.....	160,441
Increase.....	7,305

Number of accounts settled by stamp-clerks during the fiscal year:

Quarter ending September 30, 1878.....	38,365
Quarter ending December 31, 1878.....	39,505
Quarter ending March 31, 1879.....	40,313
Quarter ending June 30, 1879.....	40,369
Total.....	158,552
Increase.....	6,341

Number of accounts-current examined and passed to the Registering Division during the fiscal year:

Quarter ending September 30, 1878.....	38,365
Quarter ending December 31, 1878.....	39,505
Quarter ending March 31, 1879.....	40,313
Quarter ending June 30, 1879.....	40,369
Total.....	158,552
Increase.....	6,341

Amount involved in the settlement of quarterly accounts:

Quarter ending September 30, 1878.....	\$6,808,843 54
Quarter ending December 31, 1878.....	7,407,058 05
Quarter ending March 31, 1879.....	7,788,655 12
Quarter ending June 30, 1879.....	7,358,344 23

Total	29,362,900 94
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Increase	683,237 83
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Number of post-offices of the first and second classes receiving allowances for clerk hire, light, fuel, rent, &c.....	425
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Number of post-offices of the third and fourth classes receiving allowances for clerk hire for separating the mails.....	1,029
--	-------

Total number of post-offices of all classes receiving allowances	1,454
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REGISTERING DIVISION.—(Joseph B. Will, chief.)

During the fiscal year ended June 30, 1879, the number of accounts registered and amounts therein involved were as follows :

Third quarter, 1878.....	38,365	\$6,808,843 54
Fourth quarter, 1878.....	39,505	7,407,058 05
First quarter, 1879.....	40,313	7,788,655 12
Second quarter, 1879.....	40,369	7,358,344 23

Total	158,552	29,362,900 94
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Increase	6,341	683,237 83
----------------	-------	------------

Number of changes of postmasters reported from the appointment office of the Post-Office Department entered during the fiscal year was as follows

11,363

Decrease from the last fiscal year	1,455
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BOOKKEEPING DIVISION.—(James T. Smith, chief.)

The following tabular statements show the distribution of the work of the division, the increase therein, and, in part, the labor performed in making up the auxiliary books prepared on the division :

Ledgers of mail-contractors' accounts.

Section.	States.	Number of ledgers.	Current accounts.	Day-book entries journalized.
1	Star and steamboat service in : Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Virginia, West Virginia, Maryland, North Carolina, South Carolina, Georgia, Florida, Alabama, and Mississippi—			
	Railroad and ocean transportation and journalizing	6	3,057	6,716
2	Star and steamboat service in : Indiana, Illinois, Tennessee, Wisconsin, Ohio, Iowa, Missouri, Kentucky, Michigan, Kansas, Nebraska, Oregon, Minnesota, California, Nevada, Texas, Louisiana, Arkansas, and Territories.	6	3,250	.....
	Total	12	6,307	6,716
	Increase		167	2,238

Ledgers of postmasters' accounts.

Section.	States.	Number of ledgers.	Current accounts.	Late accounts.
1	Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, and Georgia.	5	4, 134	464
2	New York, New Jersey, Delaware, and Florida.	6	4, 006	501
3	Pennsylvania and West Virginia	5	4, 193	570
4	Virginia, North Carolina, South Carolina, Maryland, and District of Columbia.	6	4, 263	510
5	Alabama, Louisiana, Texas, Arkansas, and Mississippi	7	4, 266	1, 028
6	Missouri, Kentucky, and Tennessee	6	4, 264	871
7	Ohio and Indiana	5	3, 920	737
8	Illinois, Michigan, and Nebraska	6	3, 986	761
9	Wisconsin, Iowa, and Minnesota	5	3, 741	624
10	California, Oregon, Nevada, Kansas, Colorado, and Territories.	6	4, 143	832
	Total	57	40, 916	6, 898
	Increase	6	1, 769	1, 046

Ledger of general, special, and miscellaneous accounts.

	Number of accounts.	Amount.
Revenue of Post-Office Department for fiscal year 1879	8	\$30, 041, 982 86
Grants from the Treasury in aid of the revenues	1	3, 071, 000 00
Total receipts		33, 112, 982 86
Expenditures charged to appropriations for fiscal year 1879	42	33, 073, 437 82
Balance available for accrued liabilities		39, 545 04
Paid indebtedness accruing in former years	16	376, 461 63
Official stamps sold to executive departments	6	388, 107 60

Auxiliary books made up on the division.

	Number of entries.	Increase over last year.
Stamp journal	4, 821	1, 251
Day-books	6, 716	2, 238
Deposit-books (deposits at designated post-offices)	18, 181	10, 966
Cash-book (deposits at treasury depositories)	10, 116	5, 237
Total	39, 834	19, 692

Number of auxiliary books from which entries are made..... 125
 Approximate number of entries made in ledgers during the year. 528, 707

	Number.	Amount.
Warrants issued by the Postmaster-General and countersigned by the Auditor, passed and registered during the fiscal year	13, 086	\$9, 533, 440 20
Decrease		391, 645 57
Increase	1, 627	
Drafts drawn by the Third Assistant Postmaster-General and countersigned by the Auditor, passed and registered during the fiscal year	23, 350	2, 317, 247 33
Increase	5, 356	575, 857 95

STATING DIVISION.—(Wm. H. Gunnison, chief.)

The statements following show the amount of work performed during the last fiscal year.

Statement of the number of general postal accounts of postmasters, the increase in the number, and the classification of the officers, for the fiscal year ended June 30, 1879.

Number of section.	States and Territories.	Presidential offices.					Fourth-class offices.					No. of accounts in each State.	Increase in each State.	No. of accounts in each section.	Increase in each section.
		Draft.	Collection.	Depositing.	Total.	Increase.	Collection.	Depositing.	Special.	Special and depositing.	Total.				
1	Maine	3	20	8	31	5	602	252	15	22	891	7	922	12	
	New Hampshire	3	15	6	24	*2	301	118	4	3	426	4	450	2	
	Vermont	5	14	2	21	1	336	123	3	12	474	1	495	2	
	Massachusetts	4	67	36	107	2	458	162	8	10	638	6	745	8	
	Total	15	116	52	183	6	1,697	655	30	47	2,429	18		2,612	24
2	New York (A to Q)	11	97	27	135	3	1,147	630	58	124	1,959	36	2,094	39	
	Nevada	0	2	9	11	1	21	73	5	4	103	16	114	17	
	Total	11	99	36	146	4	1,168	703	63	128	2,062	52		2,208	56
3	Pennsylvania (A to Q)	3	77	14	94	0	1,639	638	50	16	2,343	28	2,437	28	
	Dakota	0	5	1	6	3	145	90	35	4	274	70	280	73	
	Total	3	82	15	100	3	1,784	728	85	20	2,617	98		2,717	101
4	Wisconsin	2	54	6	62	4	962	210	57	36	1,265	20	1,327	24	
	West Virginia	1	7	0	8	0	656	167	13	0	836	12	844	12	
	Oregon	0	6	1	7	0	179	146	22	0	347	25	354	25	
	Total	3	67	7	77	4	1,797	523	92	36	2,448	57		2,525	61
5	North Carolina	1	11	1	13	2	1,186	128	30	9	1,353	64	1,366	66	
	South Carolina	1	10	2	13	1	475	68	11	1	555	22	568	23	
	Georgia	2	19	2	23	0	754	105	56	25	940	69	963	69	
	Total	4	40	5	49	3	2,415	301	97	35	2,848	155		2,897	158
6	Kansas	1	33	11	45	11	911	330	109	0	1,350	156	1,395	167	
	Minnesota	2	18	11	31	3	679	154	90	4	927	49	958	52	
	Colorado	1	8	7	16	2	143	112	19	3	277	26	293	28	
	Utah Territory	0	1	3	4	1	86	90	17	0	193	7	197	8	
	Total	4	60	32	96	17	1,819	686	235	7	2,747	238		2,843	255
7	Ohio	9	92	8	109	*2	1,613	491	49	51	2,204	6	2,313	4	
	Total	9	92	8	109	*2	1,613	491	49	51	2,204	6		2,313	4
8	Illinois	3	154	4	161	6	1,584	165	23	31	1,803	10	1,964	16	
	Delaware	0	6	0	6	2	79	21	0	1	101	1	107	3	
	District of Columbia	0	0	0	0	0	2	2	0	1	5	0	5	0	
	Washington Territory	0	2	1	3	0	152	28	5	14	199	30	202	30	
	Montana Territory	0	6	0	6	0	59	53	6	1	119	9	125	9	
	Chicago, Ill.	0	0	1	1	0	0	0	0	0	0	0	1	0	
	Cincinnati, Ohio	0	0	1	1	0	0	0	0	0	0	0	1	1	
	Saint Louis, Mo.	0	0	1	1	0	0	0	0	0	0	0	1	1	
	San Francisco, Cal.	0	0	1	1	0	0	0	0	0	0	0	1	1	
	New Orleans, La.	0	0	1	1	0	0	0	0	0	0	0	1	1	
	Washington, D. C.	0	0	1	1	0	0	0	0	0	0	0	1	0	
	Total	3	168	11	182	12	1,876	269	34	48	2,227	50		2,409	62
9	Arkansas	0	7	1	8	0	590	295	5	2	892	92	900	92	
	Missouri	0	45	3	48	6	1,409	149	21	15	1,594	32	1,642	38	
	Total	0	52	4	56	6	1,999	444	26	17	2,486	124		2,542	130

* Decrease.

Statement of the number of general postal accounts of postmasters, &c.—Continued.

Number of section.	States and Territories.	Presidential offices.					Fourth-class offices.						No. of accounts in each State.	Increase in each State.	No. of accounts in each section.	Increase in each section.
		Draft.	Collection.	Depositing.	Total.	Increase.	Collection.	Depositing.	Special.	Special and depositing.	Total.	Increase.				
10	Pennsylvania (R to Z)	4	23	8	35	1	639	214	1	10	864	5	899	6		
	Kentucky	2	21	5	28	1	979	183	65	32	1,259	36	1,287	37		
	Alaska Territory	0	0	0	0	0	0	2	0	0	2	0	2	0		
	New Mexico Territory	0	1	0	1	0	73	15	8	5	101	6	102	6		
	Idaho Territory	0	3	0	3	0	43	37	2	1	83	0	91	0		
	Wyoming Territory	0	1	2	3	*1	17	23	16	1	57	6	60	5		
	Total	6	49	15	70	1	1,756	474	92	49	2,371	53	.....	.....	2,441	54
11	Virginia	1	21	3	25	*1	1,295	281	36	22	1,634	58	1,659	57		
	Rhode Island	1	4	6	11	0	61	33	3	2	99	1	110	1		
	California	0	21	27	48	4	465	283	22	18	788	22	836	26		
	Total	2	46	36	84	3	1,821	597	61	42	2,521	81	.....	.....	2,605	84
12	Indiana	4	66	2	72	5	1,242	228	35	33	1,538	33	1,610	38		
	New Jersey	1	36	15	52	1	455	129	10	32	626	2	678	3		
	Total	5	102	17	124	6	1,697	357	45	65	2,164	35	.....	.....	2,288	41
13	Iowa	9	83	5	97	2	1,220	146	37	14	1,417	39	1,514	41		
	Texas	2	37	1	40	0	833	294	32	16	1,175	55	1,215	55		
	Arizona Territory	0	2	1	3	1	30	37	12	0	79	26	82	27		
	Total	11	122	7	140	3	2,083	477	81	30	2,671	120	.....	.....	2,811	123
14	Florida	1	2	4	7	*1	230	59	13	0	302	37	309	36		
	Louisiana	0	8	1	9	0	297	97	12	7	413	28	422	28		
	Mississippi	0	16	4	20	4	549	77	14	2	642	37	662	41		
	Tennessee	3	12	1	16	*1	985	201	92	21	1,299	77	1,315	76		
	Total	4	38	10	52	2	2,061	434	131	30	2,656	179	.....	.....	2,708	181
15	Michigan	9	60	12	81	8	1,031	112	42	62	1,247	25	1,328	33		
	Maryland	0	7	5	12	1	483	151	12	12	658	28	670	29		
	Connecticut	2	28	19	49	5	288	94	3	11	396	*2	445	3		
	Boston, Mass.	0	0	0	1	1	0	0	0	0	0	0	1	1		
	Brooklyn, N. Y.	0	0	0	1	1	0	0	0	0	0	0	1	1		
	New York, N. Y.	0	0	0	1	1	0	0	0	0	0	0	1	1		
	Philadelphia, Pa.	0	0	0	1	1	0	0	0	0	0	0	1	1		
	Baltimore, Md.	0	0	0	1	1	0	0	0	0	0	0	1	1		
	Total	11	95	41	147	18	1,802	357	57	85	2,301	51	.....	.....	2,448	69
16	New York (R to Z)	4	32	13	49	1	453	234	45	37	769	0	818	1		
	Alabama	3	14	4	21	3	921	126	22	4	1,073	27	1,094	30		
	Nebraska	1	15	7	23	6	412	195	36	2	645	17	668	23		
	Total	8	61	24	93	10	1,786	555	103	43	2,487	44	.....	.....	2,580	54

*Decrease.

Statement of the number of general postal accounts of postmasters, &c.—Continued.

RECAPITULATION.

Number of general accounts of the first, second, and third classes, June 30, 1879				1,708	
Number of general accounts of the fourth class, June 30, 1879				39,239	
Total number of accounts					40,947
Number of general accounts of the first, second, and third classes, June 30, 1878			1,612		
Number of general accounts of the first, second, and third classes made fourth class July 1, 1878		42			
Number of general accounts of the first, second, and third classes made fourth class September 13, 1878		2			
Number of general accounts of the first, second, and third classes made fourth class November 20, 1878		1			
Number of general accounts of the first, second, and third classes made fourth class January 1, 1879		9			
Number of general accounts of the first, second, and third classes made fourth class April 1, 1879		1		55	
Number of general accounts of the fourth class made Presidential October 1, 1878	1			1,557	
Number of general accounts of the fourth class made Presidential January 1, 1879	146				
Number of general accounts of the fourth class made Presidential April 1, 1879	4			151	
Total number of Presidential accounts June 30, 1879					1,708
Increase in the number of general accounts of the first, second, and third classes				96	
Increase in the number of general accounts of the fourth class				1,361	
Total increase					1,457

	Draft.	Collection.	Depositing.	Special.	Special and depositing.	Totals.
Total number of draft offices (Presidential)	99					
Total number of collection offices (Presidential)		1,289				
Total number of depositing offices (Presidential)			320			
Total Presidential offices	99	1,289	320			1,708
Total number of collection offices (fourth class)		29,174				
Total number of depositing offices (fourth class)			8,051			
Total number of special offices (fourth class)				1,281		
Total number of special and depositing offices (fourth class)					733	
Total fourth-class offices		29,174	8,051	1,281	733	39,239
Total offices						40,947

Statement showing the number of changes of offices and postmasters during the fiscal year ended June 30, 1879.

Changes.	Quarter ending—				Totals.
	September 30, 1878.	December 31, 1878.	March 31, 1879.	June 30, 1879.	
Offices established	446	392	576	834	2,248
Offices re-established	77	51	105	128	391
Offices discontinued	254	329	282	317	1,182
New bonds	217	306	431	634	1,588
Miscellaneous	1,194	1,930	2,249	2,024	7,397
Totals	2,188	3,038	3,643	3,937	12,806

Statement showing the condition of the general postal accounts of late postmasters for the fiscal year ended June 30, 1879.

	Quarter ending—				Totals.
	September 30, 1878.	December 31, 1878.	March 31, 1879.	June 30, 1879.	
Accounts of late postmasters adjusted during the year	2,481	2,445	2,464	1,707	9,097
Accounts of late postmasters unadjusted at close of fiscal year					8,595
Total					17,692
Increase in number of late accounts over number reported last year					1,310
Increase in the number of late accounts adjusted over number reported last year					19
Increase in the number of late accounts unadjusted over number reported last year					1,112

Statement of the aggregates, per quarter, of the balances due the United States for the payment of which special instructions were issued requiring postmasters to include such sums in their future payments, according to the respective classification of their offices.

	Number.	Amount.
Quarter ending September 30, 1878	1,300	\$71,007 92
Quarter ending December 31, 1878	2,331	78,719 35
Quarter ending March 31, 1879	1,188	63,322 06
Quarter ending June 30, 1879	1,798	148,931 34
Total for the fiscal year	6,617	361,980 67

COLLECTING DIVISION.—(E. J. Evans, chief.)

Summary of principal work on this division for the fiscal year.

	Number.	Amount.
Drafts issued on late and present postmasters during the fiscal year :		
Quarter ended September 30, 1878	570	\$85,125 35
Quarter ended December 31, 1878	331	43,874 68
Quarter ended March 31, 1879	510	71,036 94
Quarter ended June 30, 1879	731	90,553 86
Total	2,142	290,590 83
Increase		25,447 15
Decrease	55	
Accounts of contractors upon which drafts were issued :		
Quarter ended September 30, 1878	47	146,802 98
Quarter ended December 31, 1878	15	6,422 87
Quarter ended March 31, 1879	24	1,666 01
Quarter ended June 30, 1879	15	104,356 14
Total	101	259,248 00
Decrease	96	154,727 20
Accounts of late and present postmasters reported for payment :		
Quarter ended September 30, 1878	198	5,009 75
Quarter ended December 31, 1878	382	8,174 35
Quarter ended March 31, 1879	97	6,522 30
Quarter ended June 30, 1879	300	8,173 68
Total	977	27,880 08
Increase	650	10,067 34
Accounts of late postmasters and contractors submitted for suit during fiscal year :		
Quarter ended September 30, 1878	10	2,796 86
Quarter ended December 31, 1878	12	6,824 23
Quarter ended March 31, 1879	24	36,390 37
Quarter ended June 30, 1879	10	36,112 42
Total	56	82,123 88
Amount of collections on judgments, &c., including interest, during the fiscal year		22,204 79

Accounts copied during the fiscal year:

Quarter ended September 30, 1878	4, 375
Quarter ended December 31, 1878	5, 577
Quarter ended March 31, 1879	4, 493
Quarter ended June 30, 1879	5, 640
Total	20, 085
Increase	611

Letters received during the fiscal year:

Quarter ended September 30, 1878	83, 324
Quarter ended December 31, 1878	78, 993
Quarter ended March 31, 1879	87, 652
Quarter ended June 30, 1879	79, 670
Total	329, 639
Decrease	9, 265

Letters sent during the fiscal year:

Quarter ended September 30, 1878	84, 673
Quarter ended December 31, 1878	53, 229
Quarter ended March 31, 1879	56, 381
Quarter ended June 30, 1879	62, 505
Total	256, 788
Increase	76, 352

Number of circulars addressed and transmitted during the fiscal year:

Quarter ended September 30, 1878	8, 327
Quarter ended December 31, 1878	12, 690
Quarter ended March 31, 1879	10, 676
Quarter ended June 30, 1879	11, 615
Total	43, 308
Decrease	1, 490

FOREIGN MAIL DIVISION.—(R. S. Widdicombe, chief.)

This division has charge of the postal accounts with foreign countries and the accounts with steamship companies for ocean transportation of the mails.

Amounts paid the United States on the settlement of postal accounts with foreign governments.

United Kingdom of Great Britain and Ireland	\$43, 063 48
Japan	8, 637 07
Canada	926 24
Spain	758 93
Empire of Germany	699 54
Queensland	76 30
Italy	72 81
Switzerland	52 70
Belgium	41 78
Netherlands	36 76
Norway	32 90
Sweden	25 58
Austria	24 15
Denmark	21 06
Total amount received	54, 469 30

Amounts paid foreign governments on the settlement of postal accounts.

Belgium	\$13, 266 22
Empire of Germany	7, 259 87
Republic of France	5, 246 56
Denmark	3, 209 51
Italy	2, 555 98
St. Thomas	1, 875 82
Sweden	1, 326 00
Total amount paid	34, 739 96

Number of duplicates registered during the fiscal year.

Sent to—	Quarter ended—				Received from—	Quarter ended—			
	September 30, 1878.	December 31, 1878.	March 31, 1879.	June 30, 1879.		September 30, 1878.	December 31, 1878.	March 31, 1879.	June 30, 1879.
The United Kingdom	356	369	368	370	The United Kingdom .....	.....	.....	.....	.....
German Empire	232	241	217	227	German Empire .....	.....	.....	.....	.....
France	187	180	163	181	France .....	.....	.....	.....	.....
Belgium	131	138	123	120	Belgium .....	.....	.....	.....	.....
Denmark	52	52	52	52	Denmark .....	.....	.....	.....	.....
Spain	73	76	72	73	Spain .....	.....	.....	.....	.....
Switzerland	73	77	73	73	Switzerland .....	.....	.....	.....	.....
Norway	52	53	50	51	Norway .....	.....	.....	.....	.....
Netherlands	82	84	80	82	Netherlands .....	.....	.....	.....	.....
Sweden	41	41	38	39	Sweden .....	.....	.....	.....	.....
Italy	73	77	73	74	Italy .....	.....	.....	.....	.....
West Indies, &c	219	254	288	385	West Indies, &c	103	118	122	99
Total	1,571	1,642	1,597	1,727	Total	103	118	122	99
Increase	149	176	55	125	Increase	31	32	14	9

Total number of duplicates registered	6,979
Total increase	591
Number of reports of ocean postages made to the Postmaster-General	234
Increase	30
Total amount reported	\$215,306 24
Increase	5,141 52

PAY DIVISION.—(R. F. Crowell, chief.)

Reference is made to the following tabular statement showing quarterly the number and amount of collections made, and the number and amount of accounts adjusted and reported during the fiscal year ended June 30, 1879.

	No.	Amount.
Accounts of railroad companies for transporting the mails, settled during the fiscal year ended June 30, 1879:		
Quarter ended September 30, 1878	949	\$2,320,624 33
Quarter ended December 31, 1878	962	2,339,152 19
Quarter ended March 31, 1879	975	2,363,408 63
Quarter ended June 30, 1879	1,004	2,414,900 66
Total	3,890	9,438,085 86
Increase	223	
Decrease		523,592 81
Collection orders sent to railroad companies, and amounts paid thereon by postmasters, during the fiscal year:		
Quarter ended September 30, 1878	11,594	906,293 16
Quarter ended December 31, 1878	11,725	1,044,279 24
Quarter ended March 31, 1879	11,656	1,108,395 92
Quarter ended June 30, 1879	11,737	1,036,580 93
Total	46,712	4,095,549 25
Increase	2,077	285,151 16
Accounts of mail-contractors and subcontractors, steamboat service, settled during the fiscal year:		
Quarter ended September 30, 1878	105	171,873 44
Quarter ended December 31, 1878	115	187,642 21
Quarter ended March 31, 1879	104	164,257 68
Quarter ended June 30, 1879	114	184,243 30
Total	438	708,016 63

	No.	Amount.
Collection orders sent to mail-contractors, steamboat service, and the amounts paid thereon by the postmasters during the fiscal year:		
Quarter ended September 30, 1878	532	\$15,789 06
Quarter ended December 31, 1878	619	15,946 68
Quarter ended March 31, 1879	645	23,125 98
Quarter ended June 30, 1879	648	20,523 53
Total	2,464	75,385 25
Accounts of mail-contractors and subcontractors, star service, settled during the fiscal year:		
Quarter ended September 30, 1878	9,950	1,213,480 62
Quarter ended December 31, 1878	10,381	1,289,890 66
Quarter ended March 31, 1879	10,835	1,440,198 40
Quarter ended June 30, 1879	10,805	1,490,777 27
Total	41,971	5,434,346 95
Increase	5,865	
Decrease		311,004 25
Collection orders sent to mail-contractors, star service, and amounts paid thereon by postmasters, during the fiscal year:		
Quarter ended September 30, 1878	20,400	248,209 52
Quarter ended December 31, 1878	18,411	225,964 88
Quarter ended March 31, 1879	17,508	236,545 07
Quarter ended June 30, 1879	16,509	198,760 39
Total	72,828	909,479 86
Decrease	12,475	625,284 31
Accounts of ocean mail and consular postal service settled during the fiscal year:		
Quarter ended September 30, 1878	57	61,843 32
Quarter ended December 31, 1878	51	49,313 13
Quarter ended March 31, 1879	57	56,889 13
Quarter ended June 30, 1879	47	42,139 63
Total	212	210,185 21
Decrease	7	7,578 94
Number and amount of settlements of special carriers' accounts during the fiscal year:		
Quarter ended September 30, 1878	1,038	9,790 97
Quarter ended December 31, 1878	1,218	8,561 43
Quarter ended March 31, 1879	1,215	8,740 71
Quarter ended June 30, 1879	1,246	9,129 78
Total	4,717	36,222 89
Decrease	260	20,480 71
Number and amount of settlements of mail-messengers during the fiscal year:		
Quarter ended September 30, 1878	4,447	166,467 86
Quarter ended December 31, 1878	4,324	160,364 79
Quarter ended March 31, 1879	4,551	165,646 08
Quarter ended June 30, 1879	4,660	167,997 45
Total	17,962	660,476 18
Increase	631	11,542 97
Number and amount of settlements of accounts of superintendents, assistant superintendents of railway postal service, and special agents of the Post-Office Department during the fiscal year:		
Quarter ended September 30, 1878	195	42,617 65
Quarter ended December 31, 1878	218	44,274 79
Quarter ended March 31, 1879	198	40,830 26
Quarter ended June 30, 1879	212	46,359 64
Total	824	174,082 34
Increase	89	
Decrease		6,206 53

	No.	Amount.
Number and amount of settlements of accounts of railway postal clerks, route-agents, mail-route messengers, and local mail-agents during the fiscal year:		
Quarter ended September 30, 1878	3,009	\$674,635 03
Quarter ended December 31, 1878	2,934	685,379 82
Quarter ended March 31, 1879	3,002	662,526 10
Quarter ended June 30, 1879	2,820	644,524 71
Total	11,765	2,667,065 66
Increase	291	170,401 83
Number and amount of settlements of accounts for free-delivery system during the fiscal year:		
Quarter ended September 30, 1878	2,465	460,083 65
Quarter ended December 31, 1878	2,546	468,482 41
Quarter ended March 31, 1879	2,583	468,411 82
Quarter ended June 30, 1879	2,372	472,064 15
Increased pay for first and second quarters 1879	1,783	73,219 27
Total	11,749	1,942,261 30
Increase	2,337	124,385 71
Number and amount of settlements of accounts of miscellaneous payments during the fiscal year:		
Quarter ended September 30, 1878	297	257,084 60
Quarter ended December 31, 1878	215	210,329 52
Quarter ended March 31, 1879	207	242,022 04
Quarter ended June 30, 1879	201	204,643 31
Total	920	914,079 47
Decrease	24	70,180 03

MONEY-ORDER DIVISION.—(John Lynch, chief.)

Statement showing the principal transactions of the division during the fiscal year ended June 30, 1879.

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
Number of money-order statements received, examined, and registered	225,248		13,139			
Domestic money-orders issued	6,372,243	\$88,254,641 02	659,126	\$6,812,276 15		
Canadian international money-orders issued	16,231	316,283 98	2,645	56,901 55		
British international money-orders issued	64,310	894,859 25	8,964	87,675 93		
German international money-orders issued	47,342	829,788 36	4,028	46,371 52		
Swiss international money-orders issued	5,135	96,171 25	542	3,890 51		
Italian international money-orders issued	4,070	103,352 11	121			\$2,081 42
Money-order, paid, received, examined, assorted, checked, and filed:						
Domestic	6,360,611	87,427,047 26	781,270	6,655,592 06		
Canadian international	20,757	339,072 45	623			112 44
British international	19,740	345,761 09			1,427	17,442 09
German international	25,462	639,542 68			3,949	27,270 02
Swiss international	2,010	55,829 99		2,034 27	43	
Italian international	349	10,040 69	68	2,169 27		
Money-orders repaid, received, examined, assorted, checked, and filed:						
Domestic	41,609	571,714 98	6,567	63,259 38		
Canadian international	59	966 42			6	220 02
British international	128	2,242 07			75	718 40
German international	145	3,630 34			129	696 46
Swiss international	17	459 13	1	138 57		
Italian international	5	140 00			11	269 50

Statement showing the principal transactions of the division, &c.—Continued.

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
Certificates of deposits received, registered, compared, and checked	372, 508	\$64, 266, 677 08	45, 609	\$5, 421, 055 08		
Transfers received, registered, compared, and checked	7, 852	1, 318, 050 64	544	307, 548 43		
Drafts received, registered, compared, and checked	17, 992	8, 295, 931 00	1, 073	948, 898 52		
Remittances received, registered, compared, and checked	1, 472	325, 557 89			47	\$301 11
International lists of orders of United States issue received, examined, registered, and checked:						
Canadian	344	315, 569 31		56, 670 00	88	
British	219	892, 681 66	18	87, 666 00		
German	205	828, 361 37	3	47, 300 00		
Swiss	108	95, 354 56	2	2, 748 07		
Italian	107	103, 789 51				1, 523 77
International lists of orders of foreign issue received, examined, registered, and checked:						
Canadian (Canadian issue)	344	341, 695 18		1, 243 87	88	
British (Canadian issue)	216	345, 160 64				14, 682 72
German (Canadian issue)	262	648, 230 35	2			28, 088 50
Swiss (Canadian issue)	39	56, 382 45		1, 204 15		
Italian (Canadian issue)	104	10, 302 25		1, 650 40		
International accounts of money-order transactions received, examined, registered, adjusted, and settled:						
Canadian	4	631, 808 85	1	187, 640 32		
British	4	1, 395, 229 96	1	511, 601 99		
German	4	1, 465, 765 50	1	361, 225 34		
Swiss	2	142, 661 57	1	72, 084 41		
Italian	4	110, 039 96	1	24, 049 09		
Money-orders withdrawn from the files for examination and investigation and returned	1, 290		174			
Advices of money-orders sent for, examined, compared, and returned	15, 567		2, 130			
Money-orders returned for correction	32, 000		9, 500			
Money-order accounts prepared, entered, and submitted for suit	7	5, 079 29			6	10, 407 31
Letters written and transmitted	6, 500		229			
Commission and error circulars transmitted	80, 096		13, 552			

NECESSITY FOR AN INCREASE OF CLERICAL FORCE.

The very large and unprecedented increase in the number of post-offices and post-routes during the past three years, the additional work thrown upon this office by reason of the various changes in the postal laws in relation to the manner of adjusting the compensation of post-masters and of paying subcontractors, and the rapid growth of the money-order business, make an increase of the clerical force of this office a necessity.

In my estimates for the service of this office for the fiscal year ending June 30, 1881, submitted to you recently, I have asked for an appropriation for twenty additional clerks; and, in support of that estimate, I beg

to present the following brief statement showing the increase of work since June 30, 1876:

Number of postmaster's accounts settled during fiscal year ended June 30, 1876.....	144,751
Number of postmaster's accounts settled during fiscal year ended June 30, 1879.....	160,441
Increase	15,690
Per cent. of increase.....	10.8
Number of contractor's accounts settled during fiscal year ended June 30, 1876.....	35,601
Number of contractor's accounts settled during fiscal year ended June 30, 1879.....	46,299
Increase	10,698
Per cent. of increase.....	30
Number of money-order offices in operation June 30, 1876.....	3,698
Number of money-order offices in operation June 30, 1879.....	4,844
Increase	1,146
Per cent. of increase.....	31
Number of money-orders issued during fiscal year ended June 30, 1876.....	5,108,009
Number of money-orders issued during fiscal year ended June 30, 1879.....	6,509,331
Increase	1,401,322
Per cent. of increase.....	27
Amount involved in money-order settlements during fiscal year ended June 30, 1876.....	\$153,668,544 23
Amount involved in money-order settlements during fiscal year ended June 30, 1879.....	166,760,029 45
Increase	13,091,485 22
Per cent. of increase.....	8.5

A reference to the reports from the eight divisions of this bureau will show in detail the increase of work during the past fiscal year.

In conclusion, I am pleased to be able to report the work of this office in excellent condition. With rare exceptions, the clerks and employes have been prompt and faithful in the discharge of their official duties. To them and to the intelligent and efficient co-operation of the deputy auditor and the chiefs of divisions I am indebted for the very satisfactory condition of the business of this bureau.

I am, sir, very respectfully,

J. M. MCGREW, *Auditor.*

Hon. JOHN SHERMAN,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.

REPORT

OF

THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, November 1, 1879.

SIR: I have the honor to submit the following statements pertaining to the business of this office and the state of the Treasury for the fiscal year ended June 30, 1879—a year characterized by great transactions connected with the refunding of the war loans into four per cents, and the resumption of specie payments after a suspension of seventeen years; a year of business which has taxed the industry of the office in all the varied duties devolved upon the Treasurer as charged with the custody of all public moneys received into the Treasury and the disbursement thereof upon the warrants of the Secretary of the Treasury and upon the warrants of the Postmaster-General; as fiscal agent for the payment of interest upon the public debt; as the financial agent of the Government for the issue and redemption of the United States note circulation; as agent, also, for the redemption of the circulating notes of all national banks; as trustee and custodian of bonds held by the Treasury for the security of the circulating notes of national banks and of bonds held as security for public deposits therein; as assessor and collector of all Federal taxes on circulation, capital, and deposits of national banks; as custodian of Indian trust funds and bonds of the Pacific Railway sinking funds; as agent for paying the salaries of the members of the House of Representatives, and as commissioner of the sinking fund of the District of Columbia.

THE STATE OF THE TREASURY.

The following statement is given to show the resources of the Treasury and its demand liabilities on the 30th day of September, 1876, 1877, 1878, and 1879:

Statement of Liabilities and Assets of the Treasury of the United States on September 30, 1876, 1877, 1878, and 1879.

	September 30, 1876.	September 30, 1877.	September 30, 1878.	September 30, 1879.
LIABILITIES.				
Fund for redemption of Certificates of Deposit, (Act of June 8, 1872)	\$34, 515, 000 00	\$41, 675, 000 00	\$40, 890, 000 00	\$31, 335, 000 00.
Post-Office Department Account.....	1, 079, 877 01	1, 672, 707 96	2, 151, 693 76	2, 167, 991 50.
Disbursing Officers' Balances.....	16, 632, 207 98	13, 733, 913 59	17, 049, 010 89	26, 007, 876 95
Fund for redemption of Notes of National Banks "failed," "in liquidation," and "reducing circulation" ..	20, 882, 564 50	13, 602, 238 00	9, 182, 400 90	12, 939, 889 75.
Undistributed Assets of failed National Banks	641, 424 89	856, 379 42	775, 814 12	642, 314 33.
Five per cent. Fund for redemption of National-Bank Notes	11, 100, 779 70	14, 199, 294 60	12, 974, 232 75	15, 082, 482 99.

Statement of Liabilities and Assets of the Treasury of the United States, &c.—Continued.

	September 30, 1876.	September 30, 1877.	September 30, 1878.	September 30, 1879.
LIABILITIES—Continued.				
Fund for redemption of National Bank Gold Notes	\$671,990 00	\$1,720 00	\$1,720 00	\$219,940 00
Currency and Minor Coin Redemption Account	38,746 49	23,104 41	5,987 37	4,213 15
Fractional Silver Coin Redemption Account				152,664 10
Interest Account	605,757 60	595,662 25	670,593 00	101,514 75
Interest Account, Pacific Railroads, & Louisville and Portland Canal Company		32,280 00	15,650 40	6,270 00
Treasurer United States, Agent for paying Interest on District of Columbia Bonds	29,320 14	27,558 80	40,811 27	298,435 54
Treasurer's Transfer Checks outstanding	2,243,011 05	2,523,702 79	2,492,885 05	3,653,101 29
<i>Treasurer's General Account.</i>				
Interest due and unpaid	5,405,460 99	8,447,864 77	9,345,289 13	11,561,093 77
Called Bonds and Interest	1,938,531 85	19,064,191 25	12,015,016 78	31,033,519 65
Gold Certificates	29,777,900 00	37,997,500 00	32,826,600 00	14,910,900 00
Silver Certificates			2,025,070 00	4,571,850 00
Refunding Certificates				3,688,900 00
Special Fund for redemption of Fractional Currency		8,265,412 00	10,000,000 00	
Balance, including Bullion Fund	42,461,900 19	80,962,581 41	184,959,189 32	145,108,037 30
Total	168,024,472 39	243,681,111 25	337,424,964 74	303,485,995 07
ASSETS.				
Gold Coin and Bullion	55,423,050 50	107,039,528 85	136,036,302 20	169,827,571 29
Standard Silver Dollars			12,155,205 00	31,806,774 00
Fractional Silver Coin			6,143,003 02	16,873,898 47
Silver Bullion	6,029,366 65	7,425,453 94	9,634,034 48	4,209,124 25
Gold Certificates	4,802,180 00	18,934,000 00	9,392,920 00	70,700 00
Silver Certificates			1,316,470 00	3,131,130 00
United States Notes	73,209,611 08	74,558,308 23	63,049,339 67	48,762,728 01
United States Notes, Special Fund for redemption of Fractional Currency		8,265,412 00	10,000,000 00	
National Bank Notes	14,513,988 51	14,109,541 51	9,259,043 81	4,279,958 76
National Bank Gold Notes	662,000 00	1,720 00	1,720 00	183,640 00
Fractional Currency	1,217,270 63	237,203 64	161,081 86	90,978 15
Deposits held by National Bank Depositories	10,696,085 63	10,731,025 90	75,661,403 15	17,836,816 48
Nickel and Minor Coin	156,873 51	870,140 54	1,410,898 50	1,524,700 57
New York and San Francisco Exchange	23,000 00	333,500 00	367,000 00	1,799,334 51
One and Two Year Notes, &c	319 50	593 70	8,916 51	400 40
Redeemed Certificates of Deposit, (Act of June 8, 1872)			1,345,000 00	2,025,000 00
Quarterly Interest Checks and Coin-Coupons paid	126,812 34	90,012 01	256,900 46	189,579 78
Registered and unclaimed Interest paid	398,216 06	333,907 50	370,482 80	22,355 00
United States Bonds and Interest	15,008 85			507 64
Interest on District of Columbia Bonds	11,991 53	6,562 48	1,345 64	516 97
Refunding Certificates and Interest				24,119 74
Pacific Railroads, Sinking Fund				45,312 75
Speaker's Certificates	416 00	6,255 00	123,802 00	
Deficits, unavailable Funds	738,272 60	737,945 95	729,195 64	690,848 30
Total	168,024,472 39	243,681,111 25	337,424,964 74	303,485,995 07

Upon comparison of the condition of the public funds upon the dates mentioned two facts appear: the immense increase in coin and bullion and the decrease in the note assets. The aggregate of gold coin and bullion and of silver coin and bullion—including standard silver dollars, which, being coined under the act of February 23, 1878, do not appear in the statement prior to that year—increased from \$61,452,426.15 in 1876 to

\$114,464,982.79 in 1877, to \$163,969,444.70 in 1878, and to \$222,807,368.01 in 1879.

The decrease in the aggregate note assets, including credits in depositary banks on other than loan account, has been gradual, the apparent increase in 1877 being due to the failure of the Army bill to become a law, and the accumulation of funds consequent upon withholding payment to that branch of the service. The note assets ranged as follows on the above dates: In 1876, \$98,419,685.22; in 1877, \$107,664,287.64; in 1878, \$88,772,800.14; and in 1879, \$59,699,080.40.

The decrease in the note balance arises from various causes, notably from the receipt for customs and internal revenue of coin paid out in the purchase of bullion for the coinage of standard silver dollars; from the exchange of notes for gold, and the payment of notes for foreign gold received at the assay office, New York; from the purchase of gold bullion with notes, and the payment of interest upon the public debt in United States notes, and from the payment of arrears of pensions.

The most constant influence in the decrease of the note balance is that which proceeds from the purchase of silver bullion for coinage, thereby depriving the Treasury of an equal amount of note receipts. All the above-mentioned causes of the diminution, except this, can be controlled by the Department. The purchase of silver bullion for gold coin would involve the same loss of note revenues, and this loss will continue as long as the purchases of bullion under the silver-dollar act shall continue. The first bullion for this coinage was bought with gold coin, and subsequent purchases were made with standard silver dollars coined from bullion previously purchased. The coin thus disbursed speedily returned in payment of dues, and, before resumption, every silver dollar or silver certificate paid out for bullion, by its return through the custom-houses, deprived the Treasury of gold coin which would otherwise have been received for duties. Since resumption, however, the Treasury is deprived, by the receipt of coin paid for bullion, of a like amount of United States notes, amounting probably to seven per cent. of the annual revenues. This percentage is greater than the margin between the public receipts and expenditures, and will in time, without the other influences mentioned, render the balance in the Treasury first exclusively metallic, and then exclusively silver.

That this is so, a glance at the monetary operations of the Government will show. The annual receipts from all sources are \$274,000,000. Of this amount at least \$24,000,000 is in silver dollars or in silver certificates, that being the minimum paid annually for silver bullion for coinage, which amount speedily finds its way into the Treasury—the more certainly because payments for bullion are made either at New York or San Francisco, which are both centers of large receipts by the Government. The maximum net note receipts are then \$250,000,000, against which are payments of \$267,000,000 for general expenditures, interest on the public debt, War and Navy Establishment, and pensions, made in notes, or if made in coin, its return decreases the note receipts to that extent. The excess of note expenditures over note receipts is therefore \$17,000,000, which is the annual decrease of the note balance from the silver-dollar coinage alone.

Of the \$59,699,080.40 note balance of the Treasury September 30, 1879, but \$53,042,686.77 is available, the remainder being simply a credit with depositary banks. Of the latter sum \$29,240,000, represented by Clearing House certificates outstanding, is, by sections 5193 and 5194, Revised Statutes, held as a special deposit, and cannot be used to create any expansion or contraction of the currency, but only

for the redemption of such certificates, leaving \$23,802,686.77 and the current receipts to be applied to the payment of other demands, including the funds for the redemption of national-bank notes; the five per cent. redemption fund being \$15,082,482, and the fund for the redemption of the notes of failed, liquidating, and reducing banks being \$12,939,889. Demands upon both are now met with United States notes, for the reason that all national-bank notes presented for redemption are paid for from the five per cent. fund upon their receipt, and after assortment that fund is reimbursed from the other to the amount found due.

The arrangement by which the Treasury became in January a member of the New York Clearing House has been of incalculable advantage in establishing resumption and in saving useless handling of money, and may be made to check the depletion of the Treasury of notes by permitting the settlement of balances in coin to the extent that any exigency may demand. But at present the Treasury membership inures to the benefit of the clearing-house banks, and unless a change in the rules is made permitting payment of all or a certain percentage of balances in silver, it may become desirable for the Treasury to withdraw from a relation which renders over thirty millions of lawful money in its vaults unavailable for payment at New York, the point of greatest public disbursement. All checks in payment of called bonds and in payment for foreign gold are now paid in gold. The decrease of notes in the Treasury continues, however, and will keep on until the limitation or cessation of the present silver-dollar coinage.

It is not the function of this office to do more than to set forth the facts. Everything has been done to put silver and gold into circulation. To this end all payments are made at the various offices in silver, gold, and notes—ten per cent. each in silver and gold and the remainder in notes, unless the payee desires more coin. A further saving might be made by suspending the purchase with notes of gold bullion at the various assay offices.

The silver bullion on hand has also decreased during the year from \$9,634,034.48 to \$4,299,142.25 on account of the difficulty in making purchases, as prescribed in the act of February 28, 1878, at the market rate, which is held by the Department to be the equivalent of the London rate.

The ten million fund in United States notes, held for the redemption of fractional currency, has disappeared from the assets under the provisions of the law which devoted it to the payment of arrears of pensions to soldiers in the war of the Rebellion.

UNAVAILABLE FUNDS.

The total amount of unavailable moneys carried in the balances of the accounts of this office on the dates mentioned was as follows:

June 30, 1878.....	\$29,622,241 27
June 30, 1879.....	29,552,284 91
The difference.....	69,956 36

arises as follows: \$47,097.65, which was stolen from the Treasury June 2, 1875, was transferred to the books of the Register of the Treasury, by authority of the First Comptroller, and to the proper personal debit, thus removing it from the cash account of the office. The remainder, \$22,858.71, was deposited March 19, 1879, by the Venango National Bank, Franklin, Pennsylvania, which failed in 1866, leaving the balance due from that bank at this time \$193,932.67.

No public money in the Treasury has become unavailable since March 4, 1877; on the contrary, by collections made since that time the unavailable funds have been reduced more than \$25,000.

It is contemplated at the proper time to submit for reference to Congress a bill to make permanent provision for the transfer of all unavailable items from the cash accounts of this office to the books of the Department, with a debit to the person, State, or bank properly chargeable therewith.

The act of March 3, 1837 (5 Statutes, 178), "to authorize the proper officers of the Treasury Department to credit the account of the Treasurer of the United States with the amount of unavailable funds standing to his debit on the books of the Treasury, to transfer the amount to the debit of banks and individuals indebted for the same, and to authorize the Secretary of the Treasury to compromise and settle said claims," thus disposed of such items as existed at that date, and was considered operative for some time thereafter, but a few years ago was decided by the Comptroller to be inoperative, and no action has been had thereunder recently.

RESUMPTION OF SPECIE PAYMENTS.

On December 31, 1860, the amount in the Treasury subject to draft was \$2,233,220.87 in gold and silver. Soon after that date the extraordinary expenses of the war of the rebellion commenced, which were at first met by the ordinary revenues of the Government, received in coin, supplemented by the issue of two-year Treasury notes, seven-thirties of 1861, the proceeds of the sixes of 1880 and 1881, and later by the issue of demand-notes. These loans were all on a coin basis, and amounted to \$578,000,000, the disbursement of which, with the current revenues, did not keep pace with the increasing indebtedness of the Government, and made no impression upon the accumulation of unsatisfied requisitions upon the Treasury until the issue of certificates of indebtedness in April, 1862, and of legal tender notes under the act of February 25, 1862, the first obligations of the Government not issued on a coin basis. There is no date that can be named as the time when the Government definitely suspended specie payments. The first recorded quotation of gold at a premium is at 103, on January 13, 1862, though at that date it had been at a nominal premium for some time. No specific coin and currency accounts were opened by the Treasury until October 1, 1863.

Gold sales by the Government began July 1, 1866, and continued from time to time until December 31, 1878. The amount sold during that period was \$526,506,273.81, and the amount of premium derived therefrom was \$106,827,815.86, or an average rate of 20 $\frac{3}{10}$ per cent. The highest quotation of gold was 285, July 11, 1864, and the lowest, one sixty-fourth, December 30, 1873, disappearing at the resumption of specie payments, January 1, 1879, the date fixed by the third section of the act of January 14, 1875, for the redemption of United States notes in coin. This consummation necessitated the removal of all distinction between coin and currency in keeping and rendering the public accounts, and the requisite changes to that end were made in compliance with the following order of the Secretary of the Treasury, issued to the Treasurer on the 18th day of December, 1878:

The Department, in its circular of the 14th instant, having directed that, after the first of January next, no distinction be made between coin and notes in keeping, rendering, or settling the accounts of public officers, involving transactions which occur subsequently to that date, you will keep but one money of account of transactions

which occur after January 1, 1879; and you will issue at once the necessary instructions to the several Sub-Treasury officers to enable them to render transcripts of your general accounts accordingly.

The necessary instructions were at once given to the various Assistant Treasurers of the United States, and with the close of business on the last day of 1878 all accounts of public moneys were closed and the balances carried to one new account. On the 2d of January, 1879, the redemption of United States notes in coin began at the Sub-Treasury in New York with so little disturbance, that more gold was received on that day and several days thereafter than was paid out, the total decrease of gold in the Treasury during that month being \$1,625,532.77. The amount of gold coin and bullion in the Treasury January 1 was \$135,382,639.42. At this date it is \$171,517,713.65, an increase of \$36,135,074.23 since resumption; while the redemptions of United States notes in gold have been \$11,256,678, as follows: January, 1879, \$1,571,725; February, \$909,249; March, \$952,766; April, \$699,773; May, \$1,339,883; June, \$2,503,302; July, \$954,800; August, \$981,400; September, \$603,485; October, \$740,295.

Since the order of the Secretary of the Treasury authorizing the receipt of United States notes for customs, which took effect January 1, 1879, there had been received to September 30, 1879, on that account, in legal-tender notes, at this office and the various sub-treasuries, \$92,137,927.

As will appear from the following table, the reserve in the Treasury for resumption purposes, being the excess of cash assets over demand liabilities, on December 31, 1878, was \$126,464,332.34, and on October 31, 1879, \$151,047,044.24:

Statement of the Coin Assets and Coin Liabilities of the Government at the close of business December 31, 1878.

COIN ASSETS.

Gold Coin in Treasury and Mints.....	\$128,575,950 73	
Gold Bullion	6,806,688 69	
Silver Bullion	9,439,461 25	
Silver Profit Fund	300,000 00	
Standard Silver Dollars	16,697,338 00	
Coin Deposits with National Banks—proceeds of Bonds sold.....	52,584,179 48	
Fractional Silver Coin.....	6,039,295 52	
Total Coin Assets		\$220,442,913 67

COIN LIABILITIES.

Called Bonds not matured		\$35,996,100 00
Called Bonds matured	\$22,140,642 55	
Less amount on hand.....	10,371,165 64	
Interest due	25,818,986 39	11,769,476 91
Less amount on hand.....	5,522,602 67	
Gold Certificates	21,580,700 00	20,296,383 72
Less amount on hand.....	391,420 00	
Silver Certificates	2,496,130 00	21,189,280 00
Less amount on hand.....	2,082,770 00	
Disbursing Officers' Balances		413,360 00
Outstanding Drafts and Checks		751,062 63
Sales of 4 per cents in excess of Bonds called.....		383,418 07
		3,179,500 00
		93,978,581 33
Balance available for Resumption		126,464,332 34

Statement of the Assets and Liabilities of the Government, October 31, 1879.

ASSETS.		
Gold Coin in Treasury and Mints...	\$121,355,448 90	
Gold Bullion	50,354,464 75	
Silver Bullion	3,537,224 31	
Standard Silver Dollars.....	32,322,634 00	
Fractional Silver Coin.....	17,755 986 76	
		\$225,329,758 72
United States Notes		49,537,815 74
Total.....		\$274,867,574 46
DEMAND LIABILITIES.		
Called Bonds matured	\$24,271,506 95	
Less amount on hand.....	762 93	
		\$24,270,744 02
Interest due	9,704,299 49	
Less amount on hand.....	277,706 29	
		9,426,593 20
Gold Certificates	14,591,000 00	
Less amount on hand.....	213,400 00	
		14,377,600 00
Silver Certificates	6,135,850 00	
Less amount on hand.....	4,531,480 00	
		1,604,370 00
Certificates of Deposit, (Act of June 8, 1872)	22,510,000 00	
Less amount on hand.....	2,315,000 00	
		20,195,000 00
Disbursing Officers' Balances	18,337,397 01	
Outstanding Drafts and Checks	5,020,764 96	
Five per cent. Redemption Fund	15,742,887 52	
Fund for redemption of Notes of National Banks— failed, liquidating, and reducing circulation	13,052,124 25	
Post-Office Department Account	1,793,049 26	
		123,820,530 22
Available for Resumption.....		151,047,044 24

REFUNDING THE DEBT.

The keeping of the public accounts with National Banks designated as depositaries of the United States to receive subscriptions to the four per cent. loan, consols of 1907, devolved upon this office. As a basis for these accounts every bank was required to render weekly transcripts of the Treasurer's account with it, in which all subscriptions were carried to his credit and all payments into the Treasury to his debit. Based upon these subscriptions, the Secretary of the Treasury issued his circulars calling in the five-twenty and ten-forty loans for redemption, interest ceasing thereon at the expiration of ninety days from the date of the notice. When received at the Department, the bonds are checked from the numerical registers of bonds issued, and transmitted to the Treasurer for computation of interest and disposition of the proceeds, either by credit in loan account or payment by check to the holders thereof.

The following is a statement by months of the bonds which matured under calls of the Department from the beginning of the fiscal year to the close of the recent refunding operations:

July, 1878	\$5,000,000
August, 1878	10,000,000
September, 1878	10,000,000
October, 1878	20,000,000
November, 1878	25,000,000
December, 1878	10,000,000
January, 1879	None.
February, 1879	10,000,000
March, 1879	16,000,000

April, 1879.....	\$150,000,000
May, 1879.....	100,000,000
June, 1879.....	30,000,000
July, 1879.....	250,000,000

The duty of transferring to the Treasury the proceeds of sales of bonds on deposit with the banks under the regulations of the Department was not assigned to the Treasurer until September 26, 1878, when the following order was made by the Secretary of the Treasury :

In furtherance of our conversation to-day, I have to request that where deposits with National Banks on account of subscriptions to the four per cent. loan have not been paid into the Treasury within ninety days after the deposit was made, you will at once draw for the amount of such deposits, to be forthwith paid into the Treasury, and as such deposits accrue under this rule, you will make such withdrawals until the whole is paid.

Under that letter, all funds which had been held by banks on loan account more than ninety days were at once required to be paid into the Treasury in coin, and, as subscriptions matured, drafts therefor were made upon the subscribing banks from that date up to March 26, 1879, at which time \$17,000,000, being proceeds of four per cent. bonds sold, had accumulated in the Treasury, awaiting the presentation and redemption of a like amount of called bonds upon which interest had ceased. It becoming apparent that should the withdrawal of money continue the market would be affected unfavorably and the refunding operations checked, the following order was issued to this office by the Secretary, under date of March 26, 1879 :

As it is desirable to make payment of called bonds in the mode that will least disturb the market, you will draw from the depositary banks the proceeds of four per cent. bonds only when required to make payment of called bonds, and in proportion from the several depositaries to the amounts held by them, as near as may be, in sums of \$1,000.

Money in the Treasury received for four per cent. bonds should be applied to the payment of called bonds before such drafts are made.

When practicable, drafts upon depositary banks for transfers of deposits on account of proceeds of four per cent. bonds may be so drawn as to be payable, at the option of the bank, through the New York Clearing-House.

Drafts on depositary banks in cities other than New York should be drawn a sufficient time in advance to meet payments there.

Payment by called bonds should be treated as payment in money, as of the date when it would, under this order, be required.

Under that order bonds included in calls falling due within the month of April were redeemed in advance of the maturity of the calls, and while the order was in force the proceeds of any called bonds presented by depositary banks were credited in account to any subscription made prior to the date of the call in which such bonds were included.

The sale of refunding certificates, commencing on the first of April, created an additional tendency to the accumulation in the Treasury of funds accruing from the loan operations; yet, by making no drafts upon the banks on subscription account during that month, the accumulation of proceeds of bonds and certificates sold decreased in that month and the first week in May, until, on the 8th of the latter month, it was entirely exhausted, and \$1,764,851.40 had been paid out from the general cash of the Treasury in redemption of bonds. From that date to the 20th of June this fund recovered and increased to \$20,555,548.32, but rapidly decreased under the immense redemptions of July, until, on the 25th of that month, the fund which, on the 1st of April, was \$15,000,000, had been entirely exhausted, and \$16,141,341.55 had been paid out of the general cash for called bonds. From that time, however, under the effect of regular drafts on the banks from this office, the fund recovered itself, and on the 13th of August, the date of the order of the Department extending the time of settlement of loan accounts in depositary banks, it

stood at \$15,772,458.93, being less than the amount in the Treasury when the order of March 26 was issued.

The following statement is given to show the average amount of funds in the Treasury arising from four per cent. bonds and refunding certificates sold during the five months from April to August, during which months the heaviest settlements of loan accounts were made, and that that average was not at any time permitted to exceed the amount of those funds on hand at the date of the Secretary's order above mentioned, and that the immense settlements were made with such care that the Treasury did not withdraw money from the market.

The average amount of the funds mentioned was as follows:

April	\$9,901,812 48
May	9,289,536 84
June	14,066,759 46
July	3,362,254 00
August	11,545,465 68

During the month of September, after the refunding was over, the amount of deposits in the Treasury on bond account increased to an average daily balance of \$19,112,743.47, caused by the falling off in receipts of called bonds for redemption, and by the drafts made necessary in closing the depositary accounts.

In compliance with the order of March 26, no drafts on loan account were drawn on the banks until April 16, and from that time until its modification in August, the drafts were regulated by the demand for money in redemption of bonds, except that after the maturity of the last call, July 23, drafts were made with a view to the speedy settlement of the accounts. With the account for the proceeds of four per cents. sent to London for sale under some arrangement made by one of the depositary banks, this office had nothing to do, it being understood that settlement therefor should be made by called bonds or coupons delivered in London or New York, or by money deposited in New York, on or before the 1st of October.

The following is the form of draft made upon the depositary banks in New York City, under the letter of March 26, for the deposit in the Treasury of proceeds of bonds sold:

Upon receipt hereof deposit to my credit with an Assistant Treasurer United States, or by your acceptance indorsed hereon, made payable at the clearing-house in favor of and delivered to the Assistant Treasurer United States, at New York, \$—— in coin, as a "transfer of deposits on account of subscriptions to the four per cent. loan of 1907." This draft must be paid in money and not in called bonds.

Drafts, except on final settlement, were made in loan account upon all debtor banks alike, for a small percentage of the balance due after deducting all bonds in possession of the Department for credit in account, and were made only to cover the amount necessary to make the cash account good for disbursements already made in redemption of called bonds. Hence, called bonds were not received in payment of drafts, but were immediately, upon receipt, before redemption, considered as a credit to the bank owning them, in striking its balance.

The final settlement of the loan accounts was made under the following order of the Secretary, transmitted to this office August 13, 1879:

With a view to closing as soon as practicable the accounts of the Department with depositary banks on loan account without unnecessary disturbance of the money market or the withdrawal of legal-tenders from current business, you will please receive from such depositaries in payment called bonds to be credited when passed through the Loan Division. You will require from such depositaries sufficient money in addition to the called bonds credited to meet all demands for the payment of called bonds, and so as to insure the withdrawal of all deposits on loan account on or before the 1st of October next. The letter of the Department of March 26 is modified accordingly.

The following statement shows the aggregate amount of drafts drawn each day on loan account upon depositary banks under the above order and that of March 26:

April 16	\$3,976,707 77	August 27	\$542,000 00
April 23	4,999,209 52	August 28	685,000 00
May 1	4,806,112 60	August 29	548,000 00
May 5	4,935,971 32	August 30	500,000 00
May 7	4,596,495 96	September 1	500,000 00
May 9	5,020,732 07	September 2	505,000 00
May 12	10,001,000 00	September 3	500,000 00
May 13	10,145,000 00	September 4	649,000 00
June 25	10,017,036 95	September 5	500,000 00
July 2	10,002,118 60	September 6	500,000 00
July 9	10,004,535 56	September 8	500,000 00
July 18	10,002,528 15	September 9	552,000 00
July 22	10,003,820 26	September 10	530,000 00
July 24	15,204,427 21	September 11	530,000 00
July 26	3,000,000 00	September 12	530,000 00
July 28	10,009,783 10	September 13	517,000 00
July 30	10,127,873 93	September 15	515,000 00
August 1	10,391,628 07	September 16	515,000 00
August 4	5,190,828 18	September 17	490,000 00
August 6	8,728,697 07	September 18	486,000 00
August 8	4,985,170 05	September 19	486,000 00
August 11	3,750,000 00	September 20	466,000 00
August 19	752,000 00	September 22	466,000 00
August 20	807,000 00	September 23	466,000 00
August 21	500,000 00	September 24	419,000 00
August 22	500,000 00	September 25	422,000 00
August 23	500,000 00	September 26	357,774 05
August 25	500,000 00		
August 26	680,000 00		
		Total	187,815,450 42

The above amounts are exclusive of proceeds of called bonds redeemed and credited in account. No drafts were drawn from May 13 to June 25, because the sales of refunding certificates during that period were ample, with the ordinary receipts from four per cents., to cover redemptions of called bonds. The following statement shows that the total amount of called bonds presented for redemption from January 1 to November 1, 1879, was \$568,333,700, and that of the proceeds \$264,152,046.49 was paid by the Treasurer's checks, and \$315,513,622.30 credited to the banks in loan account. Of the total amount paid by check at least \$255,000,000 was paid in United States notes, and the whole sum would have been so paid but for the fact that the necessities of the Treasury have required payment to be made in coin at the New York office, though coin has not been demanded therefor in any case.

Month.	Principal.	Proceeds.	Paid by Treasurer's checks.	By credits in loan account to depositary banks.
January	\$16,843,150 00	\$17,087,586 42	\$4,836,358 60	\$12,251,227 82
February	16,966,150 00	17,243,830 52	6,534,305 14	10,709,525 38
March	49,378,200 00	50,239,574 07	8,851,616 51	41,387,957 56
April	84,436,700 00	85,918,144 77	26,401,823 66	59,456,321 11
May	113,258,800 00	115,748,871 96	48,171,585 96	67,577,286 00
June	107,806,900 00	110,248,175 85	39,919,591 79	70,328,584 06
July	123,991,050 00	126,495,668 78	92,742,841 40	33,752,827 38
August	37,595,400 00	38,300,976 44	25,093,994 88	13,206,981 56
September	11,463,700 00	11,679,045 51	6,366,638 78	5,312,406 73
October	6,593,650 00	6,703,794 47	5,173,289 77	1,530,504 70
	568,333,700 00	579,665,668 79	264,152,046 49	315,513,622 30

REFUNDING CERTIFICATES.

The act of February 26, 1879, authorized the issue, in exchange for lawful money, of certificates of the denomination of ten dollars, bearing

four per cent. annual interest, convertible at any time into four per cent. bonds. They were of two descriptions, those payable to bearer, issued by the Treasurer, amounting to \$39,954,250; and registered certificates with the name of the holder inscribed therein, issued by the Register, amounting to \$58,500; making in all, \$40,012,750, for which there was deposited in the Treasury, including accrued interest, \$40,209,139.71.

There were designated for the purpose of disposing of the certificates one hundred and eighty-four national banks, of which but seventy-six qualified by depositing collateral security with the Treasurer. Through these \$1,197,670 were sold. Seven hundred and ninety-nine government officers were designated as depositaries under section 3639, Revised Statutes, but only five hundred and nine qualified by filing bonds. Through these \$28,569,200 were sold, and by this office and the nine sub-treasuries \$10,245,880 were sold. The largest sale was by the depositary at New York City, amounting to \$3,229,590, and the smallest \$120, by the depositary at Springdale, Pa. The first certificates were sold April 1, 1879, from which date they bore interest, and the sales continued slowly until the 16th of that month, when, by reason of the premium upon four per cent. bonds, into which they are convertible, there began to be an increased demand for the certificates for speculation; whereupon it was ordered by the Department that but ten certificates should be sold to any person at one time. Speculation continued, inducing the hiring of parties to occupy places in the line of buyers at points where sales were being made. The largest daily sale reported was on May 24, amounting to \$3,340,860. The deliveries of certificates from the Printing Bureau ceased with that month, and the last shipment to a depositary was made on June 2.

The following table shows the amount of refunding certificates sold in the District of Columbia, and in the several States and Territories:

Alabama	\$196,250	Minnesota	\$480,000
Arizona	1,000	Mississippi	35,000
Arkansas	12,000	Missouri	1,829,900
California	116,800	Nebraska	76,120
Colorado	6,000	New Hampshire	251,000
Connecticut	1,290,000	New Jersey	2,958,000
Dakota	5,000	New York	7,017,530
Delaware	25,000	North Carolina	103,000
District of Columbia	5,476,600	Ohio	2,047,870
Georgia	157,290	Pennsylvania	5,329,320
Idaho	5,000	Rhode Island	272,000
Illinois	2,722,750	South Carolina	18,000
Indiana	498,700	Tennessee	42,000
Iowa	94,500	Texas	37,000
Kansas	191,010	Vermont	610,000
Kentucky	602,000	Virginia	497,500
Louisiana	135,000	West Virginia	114,000
Maine	402,000	Wisconsin	391,530
Maryland	2,882,000		
Massachusetts	2,973,010	Total	40,012,750
Michigan	111,070		

The object of this loan was to furnish an investment for the small savings of the people. The rapid sales induced by the unexpected appreciation of the four per cent. bonds exhausted the amount of certificates set apart for popular subscription so quickly, that the original purpose was almost wholly defeated. The conversion of the certificates into bonds commenced on June 19, and up to this date \$37,148,950 of the amount issued has been presented for conversion. The total number of cases of certificates presented for conversion is 6,359, the average amount of each case being about \$5,800. The number of \$50 cases deposited is 370; the number of \$100 cases is 940; the number from \$100 to \$1,000, inclusive, is 2,518; the number over \$1,000 is 2,531, and the largest amount in

any one case was \$320,000. The amount outstanding at this time is \$2,863,800.

UNITED STATES NOTES.

The following table shows the denominations of United States notes in circulation at the close of the fiscal years 1877, 1878, and 1879. The cents appearing therein arise from the redemption and partial payment, under the rules of the Department, of mutilated notes:

Denomination.	1877.	1878.	1879.
One dollar.....	\$25, 160, 287 80	\$20, 929, 874 30	\$18, 209, 980 80
Two dollars.....	25, 369, 826 20	20, 910, 948 20	18, 092, 653 20
Five dollars.....	49, 338, 224 00	54, 069, 556 50	54, 107, 113 00
Ten dollars.....	64, 495, 717 00	65, 551, 644 00	64, 638, 562 00
Twenty dollars.....	62, 607, 197 00	62, 720, 643 00	60, 470, 887 00
Fifty dollars.....	35, 912, 910 00	27, 182, 680 00	25, 523, 340 00
One hundred dollars.....	29, 410, 170 00	31, 624, 670 00	32, 058, 480 00
Five hundred dollars.....	33, 884, 500 00	30, 878, 500 00	32, 569, 500 00
One thousand dollars.....	34, 585, 500 00	33, 212, 500 00	35, 070, 500 00
Five thousand dollars.....			4, 000, 000 00
Ten thousand dollars.....			2, 960, 000 00
Total.....	360, 764, 332 00	347, 681, 016 00	347, 681, 016 00
Destroyed in Sub-Treasury in Chicago fire, denominations unknown.....	1, 000, 000 00	1, 000, 000 00	1, 000, 000 00
	359, 764, 332 00	346, 681, 016 00	346, 681, 016 00

The reduction of \$13,083,316 circulation during the year 1878 was due to the operation of the resumption act, which provided for the redemption of United States notes in excess of three hundred millions to the amount of eighty per cent. of the national-bank notes issued. This retirement of notes ceased under the provisions of the act of Congress of May 31, 1878, and no reduction in the volume of outstanding notes has been made since that time. By virtue of the authority vested in the Secretary of the Treasury by section 3571, Revised Statutes, notes of the denominations of \$5,000 and \$10,000 have been engraved, printed, and issued during the past year to the amount of \$10,000,000, for the purpose of taking the place of gold certificates, the issue of which was discontinued December 1, 1878, as a preliminary step toward resumption.

There has been a decrease in the amount outstanding of all denominations of notes under one hundred dollars and an increase of all larger denominations. This has taken place, not by any action of the Department, but because during a greater part of the year small notes have been sent in for redemption by the public and large notes requested in their place. The demand, however, for notes less than fifty dollars has been so great since the close of the fiscal year that it has been impossible to supply it fully. To an unusual fall demand for the movement of Western crops has been added an unexpected request for small notes to be used on account of the cotton crop, heretofore paid for in coin.

The following statement, giving the increase and decrease of the various denominations of United States notes outstanding, shows that from July 1 to date there has been issued of notes of the denomination of twenty dollars and less \$24,855,595, and an equal amount redeemed and canceled of notes of the denomination of fifty dollars and above:

Denomination.	Increase since July 1, 1879.	Denomination.	Decrease since July 1, 1879.
1s.....	\$1, 110, 322	50s.....	\$870, 295
2s.....	845, 711	100s.....	610, 300
5s.....	7, 503, 920	500s.....	10, 123, 000
10s.....	7, 072, 756	1,000s.....	12, 242, 000
20s.....	8, 322, 886	5,000s.....	750, 000
		10,000s.....	460, 000

But one new counterfeit United States note has made its appearance during the year. It is of the denomination of five dollars, series of 1875, and is supposed to have been engraved in Canada and first put in circulation in Buffalo, N. Y. The paper is a poor imitation, an attempt being made to give it the appearance of Government paper by printing thereon lines resembling the localized fiber. There have also appeared at various times imitations of a twenty-dollar note drawn with a pen, but of such a character as to deceive no one familiar with money.

The condition of the outstanding United States note circulation is becoming cause for complaint. Prior to 1876 such appropriations were made by Congress that the transportation charges upon all notes sent in for redemption and the returns therefor were paid by the Department. Under that system about twenty-five per cent. of the circulation was redeemed annually, thus virtually renewing it every four years. Under the present system, which obliges holders of notes to return them for redemption at their own expense for transportation, the notes in circulation will apparently be redeemed once in six years, though, in fact, by reason of the expense attending the remittance, they will not be returned, until absolutely unfit for circulation, from points without the territory covered by the present Government express contract. The transportation charges so vary with the distance, that the burden and inconvenience of the present system are very unequally distributed.

Under the present system, also, mutilated notes are subjected to a proportionate deduction by tenths for missing parts, and the tax upon the community on that account, when the circulation is in bad condition, is quite a serious item, amounting to \$9,897 during the past year. The detection of counterfeits is also rendered difficult when the bad condition of genuine notes renders likeness thereto more easily attainable in the spurious; hence counterfeiters usually select the older issues for their purpose.

To the requirement that the holder should pay the transportation charges is due to a great extent the reduction in the circulation of small notes. The banks send in most of the money redeemed, composed largely of small notes, which are subjected to the most use and wear in circulation, and generally take in return large notes, which can be handled with the least expense. The people who wish small amounts of small notes cannot afford to send for them, and hence the volume of such notes in circulation is continually diminishing. This, however, aids the distribution of standard silver dollars, by which the falling off in ones and twos has been nearly counterbalanced.

The following table shows the issue and redemption of United States notes by denominations during the fiscal years 1878 and 1879 and the gradual decrease of small notes in circulation:

Denomination.	1878.		1879.	
	Issued.	Redeemed.	Issued.	Redeemed.
1s.....	\$7,562,351	\$11,792,775	\$6,503,133	\$9,223,026 50
2s.....	6,288,000	10,746,878	5,892,000	8,710,295 00
5s.....	15,820,000	16,111,867	11,060,000	11,622,443 50
10s.....	11,380,000	13,763,063	9,280,000	10,193,082 00
20s.....	9,200,000	9,086,554	7,400,000	9,649,756 00
50s.....	3,200,000	6,267,030	2,400,000	4,059,340 00
100s.....	6,408,600	4,194,100	5,007,700	4,593,890 00
500s.....	4,817,000	4,424,000	5,650,000	3,959,000 00
1,000s.....	2,600,000	3,973,000	3,900,000	2,042,000 00
5,000s.....			4,005,000	5,000 00
10,000s.....			3,010,000	50,000 00
Total.....	67,275,951	80,359,267	64,107,833	64,107,833 00

It has heretofore been held to be the duty of the Government to keep its circulating notes in good condition; in fact, for the first sixteen years

of the present paper money, notes in any condition, perfect or worn, were sent in and new notes returned without expense to the holder for transportation. In this way this office assorted a great deal of money for the banks of the country, many regularly sending their daily receipts to the Treasury to receive within a few hours new notes of any desired denominations in exchange. That arrangement was too liberal and expensive, involving the destruction of too many notes fit for circulation, for all redeemed were destroyed. Notes unfit for circulation only should be received at the expense of the Department, and packages containing others should be subjected to deduction of transportation charges at Government contract rates as at present.

By reason of some decrease in the production of United States notes during the past fiscal year the experiment of assorting notes received for redemption was tried for the first time by this office, and the result has been that out of a total redemption of \$64,107,833 during the year, only \$686,136, or about one per cent. of the face value, and less than eight-tenths of one per cent. of the number of notes redeemed, was obtained in notes fit for reissue. This result bears out the previous judgment of the office that it does not pay to assort notes received for redemption, especially when consignors pay the express charges thereon. It may possibly be more profitable to assort when notes upon the new distinctive paper recently adopted are paid out, as that paper will be of better quality and more durable than the localized-fibre paper now in use.

STANDARD SILVER DOLLARS.

The total coinage of standard silver dollars under the act of February 28, 1878, is \$45,206,200, of which amount \$32,203,358 is in the mints and treasury offices and \$13,002,842 is in circulation at this date, being twenty-eight and three-fourths per cent. of the total coinage as against \$4,922,623 in circulation at the same date last year, which was twenty-six and nine-tenths per cent. of \$18,282,500 coined to that time. The methods of the Department for the rapid distribution of this coin have been the best that could be devised, and whether the above figures show that the present rate of coinage is about seventy-five per cent. in excess of the ability of the Treasury to distribute the coins must be left to time to determine.

The following table shows the amount coined, on hand, and outstanding at the close of each month since the coinage commenced:

Month.	Monthly coinage.	Coined to the end of the month.	Monthly balance on hand.	Net distribution during the month.	Outstanding.
1878.					
March.....	\$1,001,500	\$1,001,500	\$810,561	\$190,939	\$190,939
April.....	2,470,000	3,471,500	3,471,681	110,880	301,819
May.....	3,015,000	6,486,500	5,950,451	234,230	536,049
June.....	2,087,000	8,573,500	7,718,357	319,094	855,143
July.....	1,847,000	10,420,500	9,550,236	15,121	870,264
August.....	3,028,000	13,448,500	11,292,849	1,285,387	2,155,651
September.....	2,794,000	16,212,500	12,155,205	1,901,644	4,057,295
October.....	2,070,000	18,282,500	13,359,877	865,328	4,922,623
November.....	2,156,050	20,438,550	14,843,219	672,708	5,595,331
December.....	2,057,000	22,495,550	16,704,829	195,390	5,790,721
1879.					
January.....	2,060,200	24,555,750	18,625,223	139,806	5,930,527
February.....	2,132,000	26,687,750	20,049,181	708,042	6,638,569
March.....	2,087,200	28,774,950	21,799,206	337,175	6,975,744
April.....	2,381,000	31,155,950	23,999,047	181,159	7,156,903
May.....	2,330,000	33,485,950	26,386,154	.....	7,099,796
June.....	2,315,050	35,801,000	28,358,589	285,508	7,442,411
July.....	1,650,000	37,451,000	29,347,201	661,388	8,103,799
August.....	2,787,050	40,238,050	30,962,254	1,171,997	9,275,796
September.....	2,396,050	42,634,100	31,806,774	1,551,530	10,827,328
October.....	2,572,100	45,206,200	32,203,358	2,175,516	13,002,842

Their introduction has been as rapid as could be expected of a standard of money, which, though theoretically identical with the gold standard, falls more than a tenth short in intrinsic value, as measured in the markets of the world, even under the very favorable circumstances of the withdrawal by the Government from the market of at least thirteen hundred tons of silver bullion. The standard silver dollar has been compelled to make its way against trade dollars and Mexican dollars of greater intrinsic value obtainable at a discount from their face value, and against the glut of fractional silver which, to the extent of some thirty millions of dollars, had already been put in circulation under the act of 1876, in addition to large amounts of the old fractional silver coinage called out from hoards by the resumption of specie payments, as well as against the settled habit of handling paper money acquired by the people of the country through seventeen years of suspension of specie payments. But for the free transportation of this coin, afforded by the Mint from the silver-profit fund, and the very liberal regulations approved by the head of the Department, it would be impossible to place and keep such an amount in circulation.

It is too early yet to gather the judgment of the country upon this coin as a circulating medium. The laboring men and common people take it willingly, because in small amounts and retail transactions it burdens them little. For large payments it is avoided, and vaults built since the suspension of specie payments are generally unsuited to the bulk and weight of silver coin, so that few banks and bankers take it on deposit or for their reserves. It takes the place of one and two dollar notes as they go out of circulation, and absorbs from the market the surplus silver product of the country until the time when, remonetized by the nations, it shall become the money of the world, available for foreign exchange. In that case, in lieu of sixty millions of dollars in gold received in settlement of balances, the country might get that amount in silver coin or bars. If the course of foreign trade has turned permanently in our favor, bi-metallism has a new interest to us as a silver-producing nation, in our condition so suddenly changed, relatively to foreign nations, from debtor to creditor; and the international double standard, when set up, ought to be so adjusted that a thousand dollars in silver or in gold will be equally desirable for payment of that amount across the street or across the world, and the difference between the two metals, in bulk and weight in proportion to value, be so counterbalanced that it shall be absolutely immaterial in every particular to debtor, creditor, consignee, common carrier, and consignee whether silver or gold is paid, sent, carried, or received. If such adjustment can be made, the resulting double standard will be perfect, but any element of preference in either metal not neutralized will disparage the other, and lead to fluctuation either in value or circulation. The recent rapid appreciation of silver, however, bids fair to solve the silver problem for this country, and there are indications that, if the present influences continue, it may attain nearly to its former relation to gold, or at least approach to a parity therewith.

The demand for silver dollars has increased during the past few months in the general desire for small denominations of money. The distribution of this coin in October, 1879, was \$2,175,516, which exceeded that of any other month. The month of May, 1879, was the only month which showed a decrease in the amount outstanding, more having been returned to the Treasury in that month by \$57,107 than was paid out.

SILVER CERTIFICATES.

The total amount of silver certificates issued under the act of Feb-

ruary, 28, 1878, to September 30, 1879, is \$13,032,000: at Washington, \$1,416,000; at New York, \$346,000; at San Francisco, \$11,270,000. There was in circulation, however, at the latter date, of all issues, but \$1,440,720. They are not a legal tender, but are by law made receivable for all dues to the Government and are taken by the public only in lieu of standard silver dollars. The only exception known to this office is that during the recent scarcity of small notes, \$500,000, and perhaps more, in silver certificates was sent south from New York for use as currency. Many have been issued in San Francisco to applicants for standard silver dollars in exchange for gold coin. The certificates thus obtained, being sent directly to New York by mail, are sold to brokers at a small discount, and the proceeds used as a basis for exchange which is sold in San Francisco. By far the greater amount of certificates is issued in the purchase of silver bullion for coinage purposes, which is paid for in silver dollars.

The total disbursements in purchase of silver bullion for the dollar coinage under the act of 1878 to September 30, 1879, were \$38,594,435.89. Of this amount \$7,672,792.95 was paid in gold and \$30,921,642.94 in standard silver dollars, in lieu of which latter amount the sellers of the bullion took silver certificates; and yet but \$13,032,000 in silver certificates was ever issued, and the actual amount of certificates paid out and put in circulation was never over \$12,000,000. The remainder reported as issued, not yet having been required for circulation, is held in the Treasury.

The New York office has disbursed \$21,698,000 for silver bullion upon the checks of the Mint, payable in standard silver dollars, and yet that office never had over \$9,000,000 in standard silver dollars, very few of which were ever paid out, and none of them for bullion; and though it never had in all more than \$10,000,000 of the total silver certificates issued, yet the above disbursement of over \$21,000,000 was made in silver certificates. In explanation of the manner in which so few certificates suffice for making the monthly purchases of silver bullion, required by law to amount at the minimum to \$2,000,000, it is only necessary to note the particulars of such transactions, as follows: The Department places, say, \$1,000,000 in standard silver dollars at the credit of the Superintendent of the Mint, and, upon the delivery of the fine silver purchased, that officer draws his check in payment against that credit. For the amount of this check the payee asks silver certificates, and immediately sells the certificates to a broker, from whom they at once find their way again to the Treasury, again to be reissued in payment of similar checks drawn by the Mint, so that the payments for bullion being made weekly, a half million dollars in silver certificates will cover purchases of bullion for any length of time at New York. If the convenience of the Mint did not necessitate the removal of the coin for storage, the entire purchases of silver bullion at New York, and all other business requiring standard silver dollars at that point, could be accomplished with, at most, \$1,000,000 in that coin as a basis for the issue of certificates. In fact, in view of the rapidity with which the first issued San Francisco certificates reached the New York office through the New York custom-house, and in view of the rapidity with which they return to the New York office when reissued by it, there is no doubt that, after the latter office had been put in possession of the first million of San Francisco certificates the whole twenty-one millions of silver bullion bought by it could have been paid for in standard silver dollars, by means of the certificates in question, without a single standard silver dollar ever having been in the vaults of the New York office. For, as often as certificates returned, after being paid out on Mint checks, they

could again be placed to the credit of the Mint and paid out and returned. This shows that silver certificates may be reissued for checks payable in standard silver dollars, and without a deposit of the dollars with the officer paying out the certificates. From this explanation it will appear that the following statement made in the Senate on the 10th of last January in regard to the report of this office on the standard silver dollar was uttered under a misapprehension of the facts:

The act of February 28, 1878, which makes silver dollars a legal tender for all demands, public and private, by the third section thereof authorizes any holder of not less than ten dollars to deposit it with the Treasurer or any Assistant Treasurer of the United States and receive a certificate, upon the presentation of which the holder is entitled to the amount of coin deposited, and custom-house officers are ordered to receive these certificates precisely as they would coin, the amount they represent being already in the Treasury. The customs dues are paid in coin, not in certificates; these merely attest the fact that the coin is in the Treasury, and it becomes the property of the United States, being paid for customs dues precisely as if it was counted dollar by dollar into the hands of the revenue collector, who is charged with that amount of money as soon as the transaction is closed. The merchant who pays, say, \$1,000, to pass his goods through the custom-house, may pay it in one hundred certificates of \$10 each, which he may have obtained from one hundred different people; the coin they represent becomes the absolute property of the United States, and is at once subject to the uses to which coin received for customs dues is by law appropriated, and cannot be otherwise legally used. Yet, in the face of these facts, the Secretary adopts and sends to the Senate as his answer the following nonsense signed by the Treasurer. After stating that \$1,500,000 would be a liberal estimate of the coin actually paid at the custom-houses since July, 1878, he says:

"The above figures do not, however, cover silver certificates received on account of customs, principally at the New York office, which amounted during the current fiscal year to \$11,260,000. This amount exceeds the total of silver certificates issued, which is accounted for by the fact that when received for public dues silver certificates have been again paid out; the greater portion of the above \$11,260,000 is represented by only \$6,717,000, in San Francisco silver certificates received for customs in New York; all, or a portion, being again paid out by that office and again received for customs. Silver certificates cannot be paid for interest, their issue being authorized only upon the deposit of standard silver dollars."

There is as much absurdity in that paragraph as could be well crowded into as many words. He says "*silver certificates cannot be paid for interest.*" Admit it; they are not a legal tender to any private person for anything, but the \$11,260,000 in silver coin which these certificates showed had become the absolute property of the United States, and already deposited in the Treasury, not only could be paid for interest, but was by law and specific permanent appropriation set apart and dedicated first of all to be applied for that purpose, and is a legal tender for all purposes. Again he says, and that is true, "These certificates could only be issued upon the deposit (in the Treasury) of standard silver dollars." Yet he says the \$11,260,000 "*exceeds the total of silver certificates issued*" by nearly \$5,000,000. I hope the Finance Committee will cause careful inquiry to be made, and advise the Senate by what authority and under what law that state of things is brought about. The Treasurer says the silver certificates received for customs in New York are again "*paid out by that office and again received for customs.*" How they are paid out except on the deposit of an equal amount of silver coin, and how \$11,260,000 of them have reached the custom-house unless that amount of coin has reached the Treasury, is something the Senate ought to know.

It was not necessary that the coin should at once reach the Treasury, though it was absolutely essential that the bullion, for which the checks were given and the certificates paid, should have reached the Mint.

Silver certificates would take the same rapid circuit at San Francisco as at New York, but for the fact that the revenues collected at that point are not always of such volume as to absorb the disbursements of certificates for bullion, and for the further reason that a profit can be made by mailing them to New York to make exchange. As it is, however, they find their way to the New York office, where they are either reissued or, as was formerly the case, canceled, the expense and risk being too great to warrant their transportation back to the office of issue. This fact accounts for the excess of issues at San Francisco. Washington certificates, also, speedily reach the New York office, to be there reissued.

The certificates have gone into general circulation but little, and they will not, so long as for a small discount of from a thirty-second to a sixty-fourth of one per cent., they can be got rid of through brokers who dispose of them for use in payment of dues to the Government. They circulate quite freely in this city, where the disbursements of standard silver dollars are heavy and the Government receipts, which otherwise might absorb them, are light. With the increased payments of silver dollars made necessary by the decrease in the note balance the volume of certificates may increase, which result will be hastened when the New York Clearing House shall accept them in payment of balances.

The following table shows the amount of silver certificates issued, redeemed, and outstanding from the date of the authorizing act to the end of the fiscal year. The outstanding differs from that of the public debt statement for the same date, by the amount issued and reported too late for entry therein:

Denomination.	Issued.		Redeemed.		Outstanding June 30, 1879.
	During fiscal year.	To June 30, 1879.	During fiscal year.	To June 30, 1879.	
\$10	\$43, 780	\$167, 000	\$3, 170	\$3, 170	\$163, 830
\$20	85, 760	96, 000	580	580	95, 420
\$50	131, 750	145, 000	.....	.....	145, 000
\$100	301, 300	481, 000	5, 300	5, 300	475, 700
\$500	2, 000, 000	2, 268, 000	1, 768, 000	1, 768, 000	500, 000
\$1,000	6, 587, 000	7, 843, 000	6, 683, 000	6, 683, 000	1, 160, 000
	9, 149, 590	11, 000, 000	8, 460, 050	8, 460, 050	2, 539, 950

FRACTIONAL CURRENCY AND FRACTIONAL SILVER COIN.

The issue of fractional silver and the redemption of fractional currency have practically ceased. Under the operation of the law of June 9, 1879, providing for the exchange of fractional silver for lawful money, \$10,423,178 has been taken out of circulation by the Treasury. A demand for it has, however, sprung up, and, under reduced transportation charges and the improved condition of business, it is being reissued from this office and from the various sub-treasuries. The nominal amount of the recent coinage outstanding September 30, was \$26,101,032.53. This, however, is increased by a large amount of the old coinage which has found its way into circulation since 1876.

The coinage of fractional silver at the Mint ceased in February, 1878, and none has been coined since. The total amount issued under the act of April 17, 1876, was \$12,974,931, of which \$16,873,898.47 was in the vaults of the Treasury September 30, 1879.

At the date of the last-mentioned act the total amount of paper fractional currency in circulation was \$11,508,737.48, which has been decreased as shown by the following table in the sum of \$25,797,773.24, leaving the outstanding at \$15,710,964.24, with an average monthly redemption at this time of only \$30,000, the total redemption for the fiscal year amounting to but \$705,158.67.

Redemption of fractional currency.

Month.	Fractional currency out- standing at the close of each month.	Fractional currency re- deemed during each month.	Total redeemed to the end of each month.
1876.			
April.....	\$40,860,039 48	\$648,698 00	
May.....	37,359,474 30	3,500,565 18	\$4,149,263 18
June.....	34,446,595 39	2,912,878 91	7,062,142 09
July.....	32,002,880 39	1,543,715 00	8,605,857 09
August.....	31,355,311 45	1,547,568 94	10,153,426 03
September.....	29,858,415 62	1,496,895 83	11,650,321 86
October.....	28,555,478 05	1,302,937 57	12,953,259 43
November.....	27,408,508 98	1,146,969 07	14,100,228 50
December.....	26,348,206 45	1,060,302 53	15,160,531 03
1877.			
January.....	25,424,567 14	923,639 31	16,084,170 34
February.....	24,434,420 35	990,146 79	17,074,317 13
March.....	23,440,512 08	993,908 27	18,068,225 40
April.....	22,186,575 52	1,253,936 56	19,322,161 96
May.....	21,206,930 23	979,645 29	20,301,807 25
June.....	20,403,137 34	803,792 89	21,105,600 14
July.....	19,784,345 89	618,801 45	21,724,401 59
August.....	19,172,114 39	612,221 50	22,336,623 09
September.....	18,786,642 27	385,472 12	22,722,095 21
October.....	18,352,574 66	434,067 61	23,156,162 82
November.....	18,043,020 52	309,554 14	23,465,716 96
December.....	17,764,108 90	278,911 62	23,744,628 58
1878.			
January.....	17,471,919 72	292,189 18	24,036,817 76
February.....	17,190,698 14	281,221 58	24,318,039 34
March.....	16,950,115 62	240,582 52	24,558,621 86
April.....	16,805,414 52	144,701 10	24,703,322 96
May.....	16,658,698 58	146,715 94	24,850,038 90
June.....	16,547,768 77	110,929 81	24,960,968 71
July.....	16,455,598 17	92,170 60	25,053,139 31
August.....	16,351,728 10	103,870 07	25,157,009 38
September.....	16,297,429 58	54,298 52	25,211,307 90
October.....	16,211,198 19	86,231 39	25,297,539 29
November.....	16,150,347 22	60,850 97	25,358,390 26
December.....	16,108,158 95	42,188 27	25,400,578 53
1879.			
January.....	\$16,027,500 06	\$80,658 89	\$25,481,237 42
February.....	15,986,416 67	41,083 39	25,522,320 81
March.....	15,925,666 47	60,750 20	25,583,071 01
April.....	15,913,013 85	12,652 62	25,595,723 63
May.....	15,874,781 45	38,232 40	25,633,956 03
June.....	15,842,610 11	32,171 34	25,666,127 37
July.....	15,814,827 56	27,782 55	25,693,909 92
August.....	15,762,069 29	52,758 27	25,746,668 19
September.....	15,747,507 59	14,561 70	25,761,229 89
October.....	15,710,964 24	36,543 35	25,797,773 24

Of the outstanding at the close of the fiscal year, \$1,951,278.69 was in three and five cent notes, none of which denominations have been issued since 1866; \$5,427,538.64 was in ten and fifteen cent notes, and \$8,495,792.78 was in twenty-five and fifty cent notes, less \$32,000 in unknown denominations, destroyed in the Chicago fire.

MINOR COIN.

The minor coin in the vaults of the various offices amounts to \$1,524,700.57, having increased to that sum from \$157,000 on September 30, 1876, \$870,000 in 1877, and \$1,410,898.50 in 1878. There is, however, a demand for five-cent nickel coin, which can be supplied from the stock on hand. There is also a demand for one-cent bronze pieces necessitating coinage, metal for which is furnished by recoinng the two-cent bronze pieces, of which there is an excess over the demand.

Under the pressure of the standard silver dollar coinage the Philadelphia Mint has been unable to supply the demand for one-cent bronze pieces.

Minor coins on hand September 30, 1879, by denominations.

Office by which held.	Five-cent nickel.	Three-cent nickel.	Two-cent bronze.	One-cent bronze, copper-nickel, and copper.	Mixed.	Total.
Washington	\$1,433 00	\$1,050 00	\$200 00	\$377 00	\$403 98	\$3,463 98
Baltimore	8,274 00	232 95	70 02	120 59	.....	8,697 56
New York	136,243 00	14,700 00	270 00	14,600 00	.....	165,813 00
Philadelphia	918,573 00	86,280 00	.....	30,399 00	.....	1,035,252 00
Boston	21,030 00	6,051 00	68 00	1,543 04	76 00	28,768 04
Cincinnati	9,571 00	2,500 00	40 50	243 15	.....	12,354 65
Chicago	20,270 00	5,270 00	100 00	60 00	68	25,700 68
Saint Louis	1,500 00	.....	.....	.....	4,500 12	6,000 12
New Orleans	2,800 00	1,190 00	500 00	1,430 00	.....	5,920 00
San Francisco	4,300 00	600 00	200 00	100 00	.....	5,200 00
Tucson .....	.....	.....	.....	.....	550 38	550 38
Mint U.S., Philadelphia	60,258 95	50,553 39	2,502 60	113,665 22	.....	226,980 16
Total	1,184,252 95	168,427 34	3,951 12	162,538 00	5,541 16	1,524,700 57

REDEMPTION OF NATIONAL-BANK NOTES.

The order issued by direction of the Secretary of the Treasury, requiring the express charges on national-bank notes forwarded for redemption on and after October 1, 1878, to be defrayed by the senders, caused a large decrease in the redemptions of bank notes during the last fiscal year. The amount received for redemption was \$154,768,912.96 as against \$210,490,437.56 received during the preceding year, a falling off of more than 26 per cent. The amount redeemed, assorted, and charged to the banks of issue was \$152,455,000, of which \$112,293,000 was fit, and \$40,162,000 unfit, for circulation. During the preceding year \$203,416,400 was assorted, of which \$151,786,600 was fit, and \$51,629,800 unfit, for circulation; the decrease in fit notes in the last year being \$39,493,600, and in unfit notes \$11,467,800, or a total falling off of \$50,961,400. The number of notes assorted was 18,295,558 as compared with 22,927,842 assorted during the fiscal year 1878. The following table shows the number and amount of national-bank notes redeemed and assorted during each of the five fiscal years which have elapsed since the establishment of the present system of redemption:

Fiscal year.	Number of notes assorted.	Amount of notes assorted.
1875	17,842,310	\$130,322,945
1876	19,111,838	176,121,855
1877	22,745,548	214,361,300
1878	22,927,842	203,416,400
1879	18,295,558	152,455,000
Total	100,923,096	876,677,500

Of the above, 51,133,882 notes, representing \$528,614,500, were fit for circulation and were returned to the banks which issued them, and 49,789,214 notes, amounting to \$348,063,000, being unfit for circulation, were destroyed and new notes issued in their stead. In addition to the above there have been redeemed notes of national banks which have

failed, gone into voluntary liquidation, or deposited United States notes for the reduction of their circulation, as follows:

In 1875	\$6, 579, 217
In 1876	24, 927, 900
In 1877	24, 439, 700
In 1878	11, 852, 100
In 1879	8, 281, 550
Total	76 080, 467

These notes are not properly redeemable by the force employed in handling the national currency, but, being received for redemption, mixed with notes of other banks, the only practicable course was to redeem them and afterwards sort them out and turn them over to the branch by which they are redeemable. As no assessment could be made upon the banks by which they were issued, and there was no means of obtaining reimbursement from the United States for the expense of handling them, the cost has necessarily been included in the assessment on the other banks.

The charges for transportation, under the order of October 1, 1878, show a large decrease, being only \$98,298.75 against \$173,420.60, for the fiscal year 1878. This amount includes the charges incurred during the entire year on national-bank notes received from assistant treasurers for redemption; on United States notes returned for bank notes redeemed; and on assorted bank notes fit for circulation forwarded to the banks of issue, as well as those for the transportation to Washington of all bank notes forwarded for redemption prior to October 1, 1878. The average cost for the charges for transportation when assessed on the entire amount redeemed and assorted, as required by the law, was less than 64½ cents for each \$1,000. The average cost for the preceding year was 85½ cents for each \$1,000.

The expenses of assorting do not show a like reduction for the reason that it was impracticable at once to reduce the force proportionately to the falling off in the work. It was for some time doubtful what the effect of the order in regard to express charges would be, and it was not deemed prudent or just to dispense with the services of tried and expert employés until it had been ascertained what force would be permanently needed. During the last half of the fiscal year, however, the force was considerably reduced, and a saving was made of \$5,447.70 in the amount appropriated for the salaries of the force employed in this office. The number of employés authorized in the appropriation for the current fiscal year was reduced at the Treasurer's instance from 99 to 84. It having been found that even this number was larger than the work required, the force has since been reduced to 62 persons, whose annual salaries amount to \$76,552. This is exclusive of 15 persons employed in the office of the Comptroller of the Currency at an annual expense of \$22,220, which is also included in the assessment on the banks. The total "costs for assorting" were \$142,651.20, which, when assessed on 18,295,558 notes assorted, made an average rate of \$7.79⁷/₁₀ for each 1,000 notes, as compared with \$6.30½ for the preceding year.

The total expenses of redemption were \$240,949.95, or about \$1.58 for each \$1,000 assorted. The total bank circulation at the close of the fiscal year was \$315,414,334, and the cost of redemption was, therefore, less than one-thirteenth of 1 per cent. on the circulation, or an average of \$68.75 for banks of \$90,000 circulation. The aggregate expenses have steadily decreased during the last three years, being \$365,193.31 for the

fiscal year 1876; \$357,066.10 for 1877; \$317,942.48 for 1878, and, as above stated, \$240,949.95 for 1879, which is less than two-thirds of the cost for 1876.

Although the decrease of redemptions during the last year has been chiefly in notes fit for circulation, the redemptions of notes unfit for circulation show a considerable falling off. The amount of notes unfit for circulation redeemed and assorted during the year ending September 30, 1879, was \$36,899,500, as compared with \$48,492,300 for the year ending September 30, 1878, a decrease of nearly 25 per cent. This falling off is ascribable to the order requiring the holders of the bank-notes to defray the express charges thereon when forwarded for redemption. There is little doubt that this change in the regulations has resulted in a decided deterioration of the bank circulation, and that its condition is gradually growing worse. A large share of the notes now redeemed are extremely dirty and ragged, and ought long ago to have been replaced with new notes. It is therefore recommended that the regulations governing the redemption of national-bank notes be so amended that the holders of notes clearly unfit for circulation may forward them for redemption at the expense of the banks of issue, the express charges thereon to be paid out of the 5 per cent. fund, and afterward assessed upon the several banks of issue in proportion to their circulation redeemed.

Whatever difference of opinion may exist as to the justice of requiring the banks to defray the expense of transporting to the redemption office notes of their issue which are still fit to circulate, there can be no question that they may justly be required to bear the expense of replacing notes which are so dirty or ragged as to be unfit for use. This burden would be no greater than that borne by the banks prior to the establishment of the present system of redemption. Whatever soiled or defaced notes of their issue were redeemed at their own counters, or by the banks designated as their redemption agents in the principal cities, they were required to forward to Washington at their own expense for replacement with new notes. To require them to defray the charges on such notes would only be to relegate them to the position which they occupied prior to the passage of the act of June 20, 1874. The principle should be frankly recognized by both the Government and the banks that the issuers of the circulation of the country are bound to maintain it in good condition—an obligation which can be fulfilled only by providing the holder of soiled and mutilated notes with the means of converting them into clean notes promptly and without expense.

The method of redeeming and making payment for bank notes has been in no wise affected by the resumption of specie payments. The act of June 20, 1874, although requiring each national bank "to keep and have on deposit in the Treasury of the United States in *lawful money* of the United States a sum equal to 5 per centum of its circulation, to be held and used for the redemption of such circulation," nevertheless declares that the bank notes on presentation to the Treasurer in sums of one thousand dollars, or any multiple thereof, "shall be redeemed in United States notes," and furthermore requires the national banks to reimburse the Treasurer for their notes redeemed by deposits of United States notes. These provisions of law have been strictly enforced. The banks have been required to deposit United States notes in reimbursement for their notes redeemed, and all notes presented for redemption have been paid for in United States notes, except when standard silver dollars or fractional silver coins were preferred by the holder. In one or two cases, where gold coins were tendered for credit of the 5

per cent. fund, they were accepted, but with the distinct understanding that such acceptance should not prejudice the right of the Treasurer to require future deposits on that account to be made in United States notes. It is not considered desirable that any change should be made in the law or the practice in this respect. To permit deposits on account of the 5 per cent. redemption fund to be made in gold coin or silver dollars would necessarily lead to the payment of those coins in redemption of bank notes. If the coins so paid out should be forwarded to the owners of the bank-notes by express, it would subject them to such expense as to practically prevent redemptions. The only alternative would be to make payments by coin drafts on the principal cities. The objection might properly be made to this course that it would convert the redemption office into an agency for furnishing exchange, and that redemptions would be determined not by the condition of the notes or a desire for their conversion into lawful money, but by the holder's needs for exchange. So long as the United States notes remain in circulation and retain their legal-tender character and their redeemability in coin, economy and convenience will both be promoted without any sacrifice of principle by continuing to make them the basis of the system of bank-note redemption.

SEMI-ANNUAL DUTY.

The semi-annual duty assessed and collected by the Treasurer of the United States from national banks for the fiscal year 1879 is as follows:

On circulation	\$3,009,647 16
On deposits	3,309,668 90
On capital	401,920 61
Total	6,721,236 67

The total amount of semi-annual duty collected by this office from the national banks for the fiscal years 1864 to 1879, which is more fully set forth in Table 16 of the appendix, is as follows:

On circulation	\$42,787,526 30
On deposits	43,644,693 50
On capital	6,337,479 12
Total	92,769,698 92

DEPOSITARY BANKS.

The total receipts of public money during the fiscal year by depositary banks, exclusive of receipts on loan account, were \$109,397,525.67, the average daily balance being at this time about \$8,000,000, secured by the deposit with this office of some \$15,000,000 in United States bonds. The receipts of public money by depositary banks from 1864 to 1879, inclusive, aggregate \$3,418,147,872.47, which, with the exception of a very small amount, has been accounted for to the Treasury. There were at the close of the fiscal year 127 depositary banks, exclusive of those designated in connection with refunding operations, four of which were designated during the year. One bank was discontinued as a depositary during the year.

The following statement shows the receipts, disbursements, and bal-

ances of public money, as shown by the Treasurer's account with depository banks, during the fiscal years from 1864 to 1879:

Fiscal year.	Receipts.	Funds transferred to depository banks.	Funds transferred to the Treasury by depository banks.	Drafts drawn on depository banks.	Balance at close of year.
1864	\$153,395,108 71	\$816,000 00	\$85,507,674 08	\$28,726,695 88	\$39,976,738 75
1865	987,564,639 14	8,110,204 70	583,697,912 72	415,887,767 81	36,065,992 06
1866	497,566,676 42	13,523,972 62	363,085,565 65	149,772,756 11	34,298,319 34
1867	351,737,083 83	8,405,903 63	331,039,872 57	37,218,612 76	26,182,821 47
1868	225,244,144 75	9,404,392 00	215,311,460 69	22,218,187 92	23,301,709 61
1869	105,160,573 67	10,052,199 44	114,748,877 24	14,890,463 75	8,875,141 73
1870	120,084,041 79	2,466,521 06	111,123,926 18	11,818,228 81	8,483,549 79
1871	99,299,840 85	2,633,129 45	89,428,544 04	13,790,961 01	7,197,015 04
1872	106,104,856 16	3,050,444 05	94,938,603 76	13,635,837 49	7,777,873 00
1873	169,602,743 98	9,004,842 49	108,089,786 76	16,110,519 07	62,185,153 64
1874	91,108,846 70	2,729,958 81	134,869,112 57	13,364,554 52	7,790,292 06
1875	98,228,249 53	1,737,445 60	82,184,304 05	13,657,678 25	11,914,004 89
1876	97,402,227 57	2,445,451 49	89,981,146 99	13,909,616 83	7,870,920 13
1877	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 88	7,555,776 41
1878	99,731,053 48	2,385,920 38	90,177,963 35	12,606,870 60	6,937,916 32
1879	109,397,525 67	6,890,489 06	100,498,469 20	15,544,058 34	7,183,403 42
Total	3,418,147,872 47	86,010,161 07	2,688,959,620 29	808,015,099 83	.....

PAYMENT OF HALIFAX AWARD.

On November 23, 1877, the commissioners appointed under the treaty of Washington of May 8, 1871, awarded the sum of \$5,500,000, to be paid within twelve months after the award, by the Government of the United States to the Government of Her Britannic Majesty in return for the privilege accorded to the citizens of the United States under article eighteen of that treaty.

The above sum was appropriated during the second session of the Forty-fifth Congress, in gold coin, and placed under the direction of the President for the payment of the award. Under date of October 21, 1878, the President issued the following direction to the Secretary of the Treasury:

In pursuance of section three of the act of Congress entitled "An act making appropriations for sundry civil expenses of the Government," &c., approved June 20, 1878, whereby it is provided that the sum of five and one-half millions of dollars in gold coin be placed under the direction of the President for the purpose in said section mentioned, I hereby desire and direct that that sum be placed immediately to the credit of the Secretary of State.

The above order was on that date transmitted to the Treasurer with the following indorsement by the Secretary of the Treasury: "You will please pay the coin within named to Hon. W. M. Evarts, Secretary of State of the United States, or to his order."

On the same day a check in the following form was transmitted by the Treasurer by special messenger to the Assistant Treasurer at New York: "Place to the credit of Hon. William M. Evarts, Secretary of State, and subject to his check in that capacity, five million five hundred thousand dollars in gold coin, and charge coin transfer account." The coin was paid out upon the check of the Secretary of State given in payment for exchange on London. The Treasurer was afterwards reimbursed for the expenditure by the Department and the account adjusted.

SALE OF EXCHANGE.

For the purpose of supplying those offices with funds, there was sold at the New Orleans office \$1,000,000 of New York exchange; at the San Francisco office \$320,000 of New York exchange, and at the office at Tucson \$335,000 of New York and San Francisco exchange, which was furnished the offices selling exchange from this office by its checks on the last-mentioned points.

CLEARING-HOUSE CERTIFICATES.

These certificates were first issued in the fiscal year 1873 for the better security of bank reserves and to facilitate bank clearing-house exchanges. They are issued to national banks only, on deposit of United States notes, and amounted at the close of the fiscal year to \$554,730,000, of which amount there had been redeemed \$525,400,000, leaving the amount outstanding \$29,330,000. The issues during the past fiscal year were \$89,765,000, and the redemptions \$106,680,000; the excess of redemptions over issues indicating the demand for United States notes on the part of the banks. The following table shows the amount of these certificates issued, redeemed, and outstanding for the fiscal years 1873 to 1879 inclusive. It differs from the public debt statement for the reason that certificates are issued and redeemed at various offices too late in the month to be reported and taken up in that statement:

Year.	Issued.	Redeemed.	Outstanding as per Treasurer's books.
1873	\$57,240,000	\$25,430,000	\$31,810,000
1874	137,905,000	78,915,000	58,990,000
1875	219,000,000	159,955,000	59,045,000
1876	301,400,000	268,260,000	33,140,000
1877	378,285,000	324,305,000	53,980,000
1878	464,965,000	418,720,000	46,245,000
1879	554,730,000	525,400,000	29,330,000

GOLD CERTIFICATES.

The issue of gold certificates having been discontinued by direction of the Secretary of the Treasury on December 1, 1878, the amount outstanding decreased from \$44,367,000 on June 30, 1878, to \$15,413,700 on June 30, 1879. The amount issued during the fiscal year was \$12,317,400 and the amount redeemed \$41,270,700. The issue of these certificates was authorized by the fifth section of the act of March 3, 1863 (12 Statutes, 711), but none were issued until November 13, 1865. Since that date certificates have been issued amounting in the aggregate to \$981,134,880.46, of which \$22,853,480.46 were issued through this office, and the remainder through the office of the Assistant Treasurer in New York. The entire amount of Washington certificates has been redeemed.

The following table shows the amount of gold certificates issued and redeemed during each fiscal year from 1866 to 1879, inclusive, the grand total issued and redeemed, and the amount outstanding at the close of each year:

Period.	Issued during the fiscal year.	Total issued.	Redeemed during the fiscal year.	Total redeemed.	Outstanding.
From November 13, 1865, to June 30, 1866					
In fiscal year 1867	\$98,493,660 00	\$98,493,660 00	\$87,545,800 00	\$87,545,800 00	\$10,947,860 00
In fiscal year 1868	109,121,620 00	207,615,280 00	101,295,900 00	188,841,700 00	18,773,580 00
In fiscal year 1869	77,960,400 00	285,575,680 00	79,055,340 00	267,897,040 00	17,678,640 00
In fiscal year 1870	80,663,160 00	366,238,840 00	65,255,620 00	333,152,660 00	33,086,180 00
In fiscal year 1871	76,731,060 00	442,969,900 00	75,270,120 00	408,422,780 00	34,547,120 00
In fiscal year 1872	56,577,000 00	499,546,900 00	71,237,820 00	479,660,600 00	19,886,300 00
In fiscal year 1873	63,229,500 00	562,776,400 00	51,029,500 00	530,690,100 00	32,086,300 00
In fiscal year 1874	55,570,500 00	618,346,900 00	48,196,800 00	578,886,900 00	39,460,000 00
In fiscal year 1875	81,117,780 46	699,464,680 46	97,752,680 46	676,639,580 46	22,825,100 00
In fiscal year 1876	70,250,100 00	769,714,780 46	71,278,900 00	747,918,480 46	21,796,300 00
In fiscal year 1877	90,619,100 00	860,333,880 46	83,734,000 00	831,652,480 46	28,681,400 00
In fiscal year 1878	58,141,200 00	918,475,080 46	45,250,000 00	876,902,480 46	41,572,600 00
In fiscal year 1879	50,342,400 00	968,817,480 46	47,548,000 00	924,450,480 46	44,367,000 00
In fiscal year 1879	12,317,400 00	981,134,880 46	41,270,700 00	965,721,180 46	15,413,700 00

REGISTERED INTEREST CHECKS.

There were drawn during the fiscal year in payment of quarterly interest upon registered stock, checks as follows: Five per cent. funded loan of 1881, 33,019 checks; four and a half per cent. funded loan of 1891, 42,679 checks; four per cent. consols of 1907, 122,465 checks; in all, 198,163 interest checks, besides which there were issued 69,939 transfer checks, 37,735 drafts on warrants of the Secretary and 12,719 on warrants of the Post-Office Department; in all, 318,556 signatures. The labor of signing so many checks and drafts was so excessive by reason of the increase in the number of interest checks required to pay the dividends which occur monthly on some one of the stocks above mentioned, that it became a physical impossibility to make the number of signatures required, which often amounted to more than 70,000 during the month in which checks for interest on the four per cent. loans are prepared. The checks required to pay the last dividend upon that loan were 53,000 and are increasing in number, and as the schedules from which they are to be drawn cannot be prepared for the printer by the Register of the Treasury and printed until after the closing of the transfer books of the Department on the first of the month preceding the date on which the interest is payable, it is apparent that the Treasurer and his assistant cannot sign them in the limited time, which does not exceed twenty days. It became necessary, therefore, to devise some other means to authenticate interest checks. They are consequently now prepared with the printed signature of the Treasurer, and when filled in with the name of the holder of the stock and the amount of interest due thereon they are countersigned, for which latter duty three gentlemen of the office have been designated with the approval of the Secretary of the Treasury.

COUPON INTEREST.

There was paid during the fiscal year in coupon interest upon United States bonds \$42,579,209.56. The change from semi-annual payments of interest on the old loans to quarterly payments on the new increases the number of coupons to be paid, all of which, after payment, are sent from the sub-treasury offices to this office, where the interest account is made up before being transmitted to the accounting officers for settlement.

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

The deductions, on account of mutilations, from the face-value of currency redeemed during the fiscal year amounted to \$10,978.74, made up as follows: On old demand notes \$2.50, on United States notes \$9,897, on fractional currency \$871.24, and on notes of failed, liquidating, and reducing national banks \$208. The total deductions on this account to the close of the fiscal year amounted to \$286,696.03, on notes of the face-value of \$2,141,196,053.03 redeemed. This includes \$1,306.25 deducted from notes of banks winding up or reducing their circulation, of the face-value of \$91,010,125. During the fiscal year there were rejected \$6,282.58 in stolen, pieced, and fragmentary national-bank notes, and there were rejected, branded, and returned to the owners \$4,722 in counterfeit United States notes, \$1,331.45 in counterfeit fractional currency, and \$3,016 in counterfeit national-bank notes.

PACIFIC RAILROAD SINKING FUNDS.

Section 3 of the act approved May 7, 1878 (20 Statutes, 58), requires that there shall be established in the Treasury of the United States a

sinking fund, which, with the semi-annual income thereof, shall be invested by the Secretary of the Treasury in five per cent. bonds of the United States. Section 4 requires that there shall be carried to the credit of that fund one-half of the compensation for services rendered for the Government by the Central Pacific and Union Pacific Railroad Companies, and that the Central Pacific Railroad Company shall pay into the Treasury to the credit of the sinking fund, on the 1st day of February in each year, \$1,200,000, and the Union Pacific Railroad Company \$850,000, or so much of those sums as shall be necessary to make the five per cent. of their net earnings payable to the United States under the act of July 1, 1862 (12 Statutes, 489), and the whole sum earned by them as compensation for services rendered for the United States, together with the sum required to be paid by this section, amount in the aggregate to twenty-five per centum of their whole net earnings for the year ending on the 31st day of December next preceding.

In pursuance of instructions from the Secretary of the Treasury dated January 29, 1879, the sums which had been withheld from the companies from July 1, 1878, to that date, under the act above cited, were invested in five per cent. bonds of the funded loan of 1881, registered in the name of the "Treasurer of the United States, custodian, for the Secretary of the Treasury, trustee," and stamped as required by the act so as to show that they belong to the sinking funds for those companies respectively, and that they are not good in the hands of other holders than the Secretary of the Treasury until they shall have been indorsed by him and disposed of as required by the act.

Further investments of the same nature have been made from time to time of the amounts withheld since that date. The amount of bonds held on account of the sinking fund for each company is now as follows :

Union Pacific Railroad Company	\$256,450
Central Pacific Railroad Company	194,900

The interest accruing on the bonds is deposited in the Treasury as it falls due, as a miscellaneous receipt on account of the proper fund, and is subsequently withdrawn and applied in the same manner as the moneys originally withheld from the companies.

The first payments under section 4 were due and payable February 1, 1879, but have been withheld from the United States, with the exception of \$220,520.78 from the Central Pacific Railway Company, pending the decision of the Supreme Court, recently rendered as to the constitutionality of the act in question, which was contested by the railway companies affected thereby.

TRUST FUNDS.

The bonds and stocks of the Indian Trust Fund, at the close of the fiscal year, in custody of this office in conformity with the act of Congress of June 10, 1876, amounted to \$5,180,066.83½. Of this amount \$2,965,750 were United States bonds as follows:

Six per cent. bonds of 1881	\$500
Pacific Railroad bonds, currency 6s	280,000
Ten-forty bonds, 5 per cent	86,400
Consols of 1868, 6 per cent	10,000
Funded loan of 1881, 5 per cent	2,188,900
Consols of 1907, 4 per cent	399,950
	2,965,750

The remainder, amounting to \$2,214,316.83½, consisting of bonds issued by States, or under the authority of State enactments, are set forth

in a table in the appendix to this report. The following States have over due and unpaid interest-bonds in these funds: Arkansas, Florida, Louisiana, North Carolina, South Carolina, Tennessee, and Virginia. The bonds of States and companies upon which interest is received are as follows: Indiana, Maryland, the North Carolina Railroad Company, the Nashville and Chattanooga Railroad Company, and the Richmond and Danville Railroad Company. Of the principal of the bonds of the latter company, \$103,500 became due in 1876, but in pursuance of authority of the Secretary of the Interior, in 1877, the time of payment was extended without date, in consideration of what was deemed to be ample security of the bonds, and the future prompt payment, semi-annually, of the interest thereon, which has been regularly made by the said company. No interest is received on the bonds of the Chesapeake and Ohio Canal Company, issued under authority of the State of Maryland, and guaranteed by the State of Virginia, the same being in arrears from January and July, 1861. In pursuance of authority from the Secretary of the Treasury and the Secretary of the Interior, certain past due coupons from bonds of the State of Tennessee, amounting to \$22,949.49, were surrendered to said State on the 22d day of May last. The delivery was made to a duly authorized agent of the State on account of an appropriation made at the last session of Congress in behalf of the State for keeping United States prisoners, the amount being retained by the Department under section 3481 of the Revised Statutes of the United States to cover a portion of the unpaid interest on Tennessee bonds belonging to this fund. Referring to the bonds of the State of North Carolina, interest on \$147,000 is paid by a receiver appointed by the State to make allotment of interest upon the stock guaranteed by the State in the North Carolina Railroad Company. Payment of the interest on these bonds is in arrears about three years, the payments made during the current year being for the year 1876. Of the \$5,180,066.83 $\frac{3}{4}$, stocks and bonds of the Indian Trust Fund, interest is now paid on \$3,742,600.17, the remainder, \$1,437,466.66 $\frac{3}{4}$, being unremunerative.

Since the close of the fiscal year the ten-forty bonds and consols of 1868 referred to above, having been called in, have been redeemed, and the proceeds invested in United States four per cent. bonds, subject to the action of Congress. By existing provisions of law, trust funds held by the United States are required to be invested at not less than five per cent. Government securities at that rate can at this time be obtained only by purchase in the market at a premium, and only of loans that mature in 1881, which would not, therefore, net as much as the four per-cents obtained at par. The trust funds of the Indians have, by the process of buying other securities at a premium upon the maturity of the securities in which they were invested, been considerably reduced heretofore by conversion at a lower rate, and it is a question whether treaty stipulations have been strictly regarded by the United States in the management of these trusts.

To avoid complications and future claims the amounts due from the United States should be inscribed upon the books of the Department and interest at the proper rate paid upon the Secretary's warrant, as in the case of the Smithsonian trust funds.

American Printing House for the Blind.

The act of March 3, 1879, appropriates and sets apart \$250,000 as a perpetual fund for the education of the blind in the United States, through the "American Printing House for the Blind," and directs the Secretary of the Treasury "to hold said sum in trust for the purpose afore-

said" and invest it in United States four per cent. bonds, paying over the interest to the trustees of the American Printing House for the Blind, located in Louisville, Ky., upon the requisition of their president, countersigned by their treasurer. Pursuant to these provisions, \$250,000 in four per cent. bonds, consols of 1907, registered in the name of the Secretary of the Treasury as trustee, have been issued and deposited in this office, the interest on which as it accrues is deposited to the credit of the appropriation "To promote the education of the blind," and afterwards drawn out in the manner specified in the law.

Pennsylvania Company.

The provisions of Department Circular No. 146, dated November 29, 1876, permit carriers of dutiable merchandise, in lieu of sureties, to deposit with this office United States registered bonds equal in amount to the prescribed penalty of the transportation bond. Under that authority \$200,000 in registered bonds of the funded loan of 1891 are held in trust for the Pennsylvania Company for the security of unappraised dutiable merchandise and dutiable merchandise in bond.

Manhattan Savings Institution.

Under the provisions of the act of December 19, 1878, for the relief of the Manhattan Savings Institution of New York, duplicates of registered United States bonds alleged to have been stolen from its vaults were issued to the Treasurer, in trust for that institution, to the amount of \$800,000. Subsequently a less amount being deemed sufficient to protect the United States from loss, portions thereof have been surrendered at various times, leaving \$250,000 now on deposit.

CONCLUSION.

For additional information pertaining to the public business transacted by this office, your attention is invited to the various tables of the appendix to this report.

I desire also to bear witness to the general faithfulness and industry of the subordinate officials and employes; almost all of whom are constantly intrusted with the handling of money and securities, and many with the receipt and disbursement of large amounts. To their integrity, skill, and carefulness is due the fact that there has been no loss of public money from this office during the year.

Very respectfully,

JAS. GILFILLAN,
Treasurer of the United States.

HON. JOHN SHERMAN,
Secretary of the Treasury.

* * * * *

NOTE.—The "Statements of Assistant Treasurers of the United States" are omitted for want of space, but they can be found in the pamphlet edition of the Treasurer's report.

APPENDIX.

No. 1.—RECEIPTS AND EXPENDITURES BY WARRANTS FOR THE FISCAL YEAR 1879.

Receipts, covered in to the credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter-credits to appropriations.	Total.
Customs .....	.....	\$137,250,047 70	\$631,234 91	\$135,677 45	\$138,016,960 06
Internal Revenue .....	.....	113,561,610 58	15,946 91	731 04	113,578,288 53
Lands .....	.....	924,781 06			924,781 06
Miscellaneous Sources .....	.....	22,090,745 12			22,090,745 12
Total Net Revenue .....	.....	273,827,184 46			
Public debt—					
Funded Loan of 1891	\$10,000,000 00				
Funded Loan of 1907	568,179,900 00				
Gold Certificates	12,317,400 00				
Silver Certificates	9,464,400 00				
Certificates of Deposit (Act of June 8, 1872)	89,340,000 00				
Refunding Certificates	39,398,110 00				
United States Notes	64,107,833 00				
		792,807,643 00			792,807,643 00
Interest on the Public Debt			2,225,974 15		2,225,974 15
War Department Appropriations			1,547,507 93	262,409 56	1,809,917 49
Navy Department Appropriations			705,273 27	9,940,713 87	10,645,987 14
Interior Department Appropriations			1,758,914 17	427,014 20	2,185,928 37
Interior Civil Appropriations			27,441 44	5,590 15	33,031 59
Treasury Proper Appropriations			548,887 55	1,129,886 55	1,678,774 10
Diplomatic Appropriations			16,888 64	30,203 76	47,092 40
Quarterly Salaries Appropriations					
Judiciary Appropriations			65,525 12	41,599 86	107,124 98
Total		1,066,634,827 46	7,543,594 09	11,973,826 44	1,086,152,247 99
Balance of Covered Moneys June 30, 1878					258,489,808 97
					1,344,642,056 96

Expenditures, authorized by warrants from appropriations on account of—		Net expendi- tures.	Repayments of amounts un- expended.	Amounts re-cred- ited to appro- priations.	Total.
Customs, Light-houses, Public buildings, &c.	\$19,025,452 84		\$631,234 91	\$135,677 45	\$19,792,365 20
Internal Revenue	4,408,807 85		15,946 91	731 04	4,425,485 80
Interior Civil	3,519,437 80		27,441 44	5,590 15	3,552,469 39
Treasury Proper	27,928,762 92		548,887 55	1,129,886 55	29,607,537 02
Diplomatic	6,833,886 13		16,888 64	30,203 76	6,880,928 53
Quarterly Salaries	554,319 18				554,319 18
Judiciary	3,470,988 77		65,525 12	41,599 86	3,578,063 75
Net Civil and Miscellaneous Expenditures		\$65,741,555 49			
War Department		40,425,660 73	1,547,507 93	262,409 56	42,235,578 22
Navy Department		15,125,126 84	705,273 27	9,940,713 87	25,771,113 98
Interior Department		40,327,591 47	1,758,914 17	427,014 20	42,513,519 84
Interest on the Public Debt		105,327,949 00	2,225,974 15		107,553,923 15
Total Net Expenditures		266,947,883 53			
Redemption of the Public Debt—					
5-20s of 1862	28,300 00				
5-20s of 1864	26,500 00				
5-20s of 1865	200,550 00				
7-30s of 1861	200 00				
7-30s of 1864 and 1865	9,600 00				
10-40s of 1864	56,141,150 00				
Loan of 1858	220,000 00				
Consols of 1865	109,225,400 00				
Consols of 1867	269,391,900 00				
Consols of 1868	17,361,750 00				
Certificates of Indebtedness	1,000 00				
Treasury Notes of 1861	100 00				
One-year Notes of 1863	2,850 00				
Two-year Notes of 1863	1,450 00				
Compound Interest Notes	15,590 00				
Gold Certificates	41,270,700 00				
Silver Certificates	8,460,050 00				
United States Notes	64,107,833 00				
Old Demand Notes	827 50				
Fractional Currency	705,158 66				
Refunding Certificates	26,549,900 00				
Certificates of Deposit, (Act of June 8, 1872)	105,725,000 00				
		699,445,809 16			699,445,809 16
Total		906,393,692 69	7,543,594 09	11,973,826 44	985,911,113 22
Unavailable, transferred to Register's books					47,097 65
Balance of Covered Moneys June 30, 1879					358,683,846 09
					1,344,642,056 96

TREASURER.

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No. 2.—BALANCES AND MOVEMENT OF MONEYS OF THE GENERAL

Office.	Balances June 30, 1878.			Movement
	On deposit.	Outstanding drafts.	Subject to draft.	Receipts proper.
Treasury U. S., Washington, D. C.	\$3, 851, 242 14	\$336, 022 93	\$3, 515, 219 21	\$135, 129, 583 33
Sub-Treasury U. S., Baltimore, Md.	3, 419, 701 19	15, 132 17	3, 404, 569 02	9, 537, 194 84
Sub-Treasury U. S., New York, N. Y.	155, 708, 274 36	1, 109, 196 18	154, 599, 078 18	177, 631, 566 27
Sub-Treasury U. S., Philadelphia, Pa.	7, 644, 592 99	242, 598 65	7, 401, 994 34	25, 239, 988 41
Sub-Treasury U. S., Boston, Mass.	8, 297, 118 60	331, 655 79	7, 965, 462 81	26, 369, 503 04
Sub-Treasury U. S., Cincinnati, Ohio.	1, 912, 200 25	59, 473 91	1, 852, 726 34	5, 601, 592 19
Sub-Treasury U. S., Chicago, Ill.	4, 748, 461 22	275, 834 36	4, 472, 626 86	10, 169, 270 77
Sub-Treasury U. S., Saint Louis, Mo.	3, 174, 101 52	126, 951 68	3, 047, 149 84	3, 379, 204 29
Sub-Treasury U. S., New Orleans, La.	2, 074, 074 53	107, 167 27	1, 966, 907 26	2, 706, 818 36
Sub-Treasury U. S., San Francisco, Cal.	8, 982, 393 01	159, 103 10	8, 823, 289 91	27, 224, 358 29
Depository U. S., Tucson, Ariz.	293, 085 37	424 54	292, 660 83	75, 571 38
Depository U. S., Pittsburgh, Pa.	2, 126 11	.....	2, 126 11	.....
Depository U. S., Santa Fé, N. Mex.	249 90	.....	249 90	.....
Depository U. S., Galveston, Tex. (old acc't).	778 66	.....	778 66	.....
National Bank Depositories.	7, 007, 859 54	321, 521 89	6, 686, 337 65	109, 693, 288 00
National Banks, Special Designated Depositories, Funded Loan of 1907.	15, 591, 130 91	.....	15, 591, 130 91	601, 368, 245 17
First National Bank, New York, N. Y., Special Designated Depository, Funded Loan of 1891.	24, 650, 800 00	.....	24, 650, 800 00	.....
National Banks, Special Designated Depositories, Refunding Certificates. ....	.....	.....	.....	1, 199, 732 21
Special Designated Depositories, Refunding Certificates. ....	.....	.....	.....	28, 712, 338 44
First National Bank, Selma, Ala. (old acc't).	34, 787 29	.....	34, 787 29	.....
Venango National Bank, Franklin, Pa. (old account).	216, 791 38	.....	216, 791 38	.....
Mint U. S., Philadelphia, Pa., Bullion Fund.	9, 925, 804 38	.....	9, 925, 804 38	.....
Mint U. S., San Francisco, Cal., Bullion Fund.	6, 710, 167 28	.....	6, 710, 167 28	.....
Mint U. S., Carson, Nev., Bullion Fund.	981, 980 30	.....	981, 980 30	.....
Mint U. S., Denver, Colo., Bullion Fund.	3, 100 00	.....	3, 100 00	.....
Mint U. S., New Orleans, La., Bullion Fund. ....	.....	.....	.....	.....
Branch Mint U. S., Dahlonega, Ga., Bullion Fund (old account).	27, 950 03	.....	27, 950 03	.....
U. S. Assay Office, New York, N. Y., Bullion Fund.	8, 327, 954 94	.....	8, 327, 954 94	.....
U. S. Assay Office, Boise City, Idaho, Bullion Fund.	500 00	.....	500 00	.....
U. S. Assay Office, Charlotte, N. C., Bullion Fund.	200 00	.....	200 00	.....
U. S. Assay Office, Charlotte, N. C., Bullion Fund (old account).	32, 000 00	.....	32, 000 00	.....
U. S. Assay Office, Helena, Mont., Bullion Fund.	500 00	.....	500 00	.....
Mint U. S., Philadelphia, Pa., Bullion Fund. ....	.....	.....	.....	.....
Recoinage Account.	2 62	.....	2 62	.....
Mint U. S., San Francisco, Cal., Bullion Fund. ....	.....	.....	.....	.....
Recoinage Account.	90 94	.....	90 94	.....
Mint U. S., Philadelphia, Pa., Minor Coin Redemption Account.	245, 744 91	.....	245, 744 91	.....
Mint U. S., Philadelphia, Pa., Minor Coin Metal Fund.	50, 000 00	.....	50, 000 00	.....
Add amounts "in transit" to offices.	273, 915, 764 37	3, 085, 082 47	270, 830, 681 90	1, 488, 461 77
Deduct amounts "in remittance" from offices. ....	.....	.....	272, 269, 143 67	.....
Balance of moneys in transit. ....	.....	1, 181, 093 11	257, 368 66	.....
General Treasury balances and totals.	273, 915, 764 37	1, 903, 989 36	272, 011, 775 01	1, 164, 038, 164 99

TREASURY OF THE UNITED STATES FOR THE FISCAL YEAR 1879.

during the fiscal year.				Balances June 30, 1879.		
Received by transfers from other offices.	Transferred to other offices.	Drafts paid.	Receipts refunded.	On deposit.	Outstanding drafts.	Subject to draft.
\$733,818,431 57	\$49,255,031 56	\$815,198,620 59	\$91,748 28	\$8,253,856 61	\$368,638 47	\$7,885,218 14
4,908,315 74	11,408,571 40	3,163,605 62	.....	3,293,034 75	20,725 43	3,272,309 32
269,076,028 27	382,751,473 79	84,683,240 55	31,076 92	134,950,077 64	1,040,249 15	133,900,828 49
21,305,473 00	30,014,258 98	10,523,446 42	11,633 54	13,640,715 46	158,929 13	13,481,786 33
27,016,197 47	39,566,732 43	16,414,522 09	1,049 21	5,700,515 38	165,410 96	5,535,104 42
5,115,795 47	7,800,987 45	2,799,594 57	1,912 56	2,027,003 33	104,294 97	1,922,708 36
13,065,271 39	13,730,185 01	9,791,102 61	12,104 90	4,449,610 77	169,921 12	4,279,689 65
8,092,942 19	6,800,896 43	5,420,524 69	190 00	3,024,636 88	43,898 37	2,980,738 51
3,689,820 21	2,933,689 76	3,053,569 00	969 39	2,482,484 95	120,179 16	2,362,305 79
18,713,885 12	28,694,332 30	7,379,334 17	700 60	18,846,269 35	75,398 78	18,770,870 57
343,955 00	.....	458,589 91	.....	254,021 84	1,650 40	252,371 44
.....	.....	.....	.....	2,126 11	.....	2,126 11
.....	.....	.....	.....	249 90	.....	249 90
.....	.....	.....	.....	778 66	.....	778 66
6,890,489 06	100,475,610 58	15,553,914 62	295,762 33	7,266,349 07	311,665 61	6,954,683 46
595,568 30	373,156,710 96	.....	44,393,873 92	200,004,359 50	.....	200,004,359 50
.....	24,650,800 00	.....	.....	.....	.....	.....
.....	123,804 71	.....	1,130 22	1,074,797 28	.....	1,074,797 28
.....	28,653,746 91	.....	959 39	57,632 14	.....	57,632 14
.....	.....	.....	.....	34,787 29	.....	34,787 29
.....	22,858 71	.....	.....	193,932 67	.....	193,932 67
10,553,554 61	15,575,996 03	.....	.....	4,903,362 96	.....	4,903,362 96
9,885,959 04	12,060,835 96	.....	.....	4,535,290 36	.....	4,535,290 36
1,346,500 00	908,939 44	.....	.....	1,419,540 86	.....	1,419,540 86
354,059 76	345,842 96	.....	.....	11,316 80	.....	11,316 80
1,265,737 94	65,000 00	.....	.....	1,200,737 94	.....	1,200,737 94
.....	.....	.....	.....	27,950 03	.....	27,950 03
1,500,000 00	2,546,006 33	.....	.....	7,281,948 61	.....	7,281,948 61
63,495 62	19,339 03	.....	.....	44,656 59	.....	44,656 59
44,000 00	37,883 66	.....	.....	6,316 34	.....	6,316 34
.....	.....	.....	.....	32,000 00	.....	32,000 00
150,446 31	446 31	.....	.....	150,500 00	.....	150,500 00
18,372 50	18,375 12	.....	.....	90 94	.....	90 94
423,544 21	440,880 00	.....	.....	228,409 12	.....	228,409 12
.....	.....	.....	.....	50,000 00	.....	50,000 00
.....	.....	.....	.....	425,449,360 13	2,580,961 55	422,868,398 58
.....	.....	.....	.....	.....	.....	4,184,489 80
.....	.....	.....	.....	.....	.....	327,052,888 38
.....	.....	.....	.....	.....	.....	9,829,101 30
.....	.....	.....	.....	.....	5,644,611 50	.....
1,138,837,842 78	1,132,059,235 82	974,440,064 84	44,843,111 35	425,449,360 13	8,225,573 05	417,223,787 08

No. 3.—COMPARATIVE STATEMENT OF RECEIPTS FOR THE FISCAL YEARS 1878 AND 1879

Period.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenues.
Fiscal Year 1878..	\$130, 170, 680 20	\$110, 581, 624 74	\$1, 079, 743 37	\$15, 931, 830 39	\$257, 763, 878 70
Fiscal Year 1879..	137, 250, 047 70	113, 561, 610 58	924, 781 06	22, 090, 745 12	273, 827, 184 46
Decrease in 1879..			154, 962 31		
Increase in 1879..	7, 079, 367 50	2, 979, 985 84		6, 158, 914 73	16, 063, 305 76

No. 4.—COMPARATIVE STATEMENT OF EXPENDITURES FOR THE FISCAL YEARS 1878 AND 1879.

Period.	Interest on public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1878.....	\$102, 500, 874 65	\$53, 177, 703 57	\$32, 154, 147 85	\$17, 365, 301 37	\$31, 766, 299 36	\$236, 964, 326 80
1879.....	105, 327, 949 00	65, 741, 555 49	40, 425, 660 73	15, 125, 126 84	40, 327, 591 47	266, 947, 883 53
Decr. 1879.....				2, 240, 174 53		
Incr. 1879.....	2, 827, 074 35	12, 563, 851 92	8, 271, 512 88		8, 561, 292 11	29, 983, 556 73

No. 5.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE OF THE FISCAL YEARS 1878 AND 1879.

Balance June 30, 1878.....					\$258, 489, 808 97
Net Revenues 1879.....				\$273, 827, 184 46	
Net Expenditures 1879.....				266, 947, 883 53	
Increase of funds.....					6, 879, 300 93
					265, 369, 109 90
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities.....	\$578, 179, 900 00	\$452, 626, 340 00	\$125, 553, 560 00		
Gold Certificates.....	12, 317, 400 00	41, 270, 700 00		\$28, 953, 300 00	
Silver Certificates.....	9, 464, 400 00	8, 460, 050 00	1, 004, 350 00		
Refund'g Certificates.....	39, 398, 110 00	26, 549, 900 00	12, 848, 210 00		
Certificates of Deposit, (Act of June 8, 1872).....	89, 340, 000 00	105, 725, 000 00		16, 385, 000 00	
United States Notes.....	64, 107, 833 00	64, 108, 660 50		827 50	
Fractional Currency.....		705, 158 66		705, 158 66	
Total.....	792, 807, 643 00	699, 445, 809 16	139, 406, 120 00	46, 044, 286 16	
Net excess of Issues over Redemptions.....					93, 361, 833 84
Amount of Deficiency of June 2, 1875, transferred to the books of the Register of the Treasury by Auditor's Report No. 200,925.....					358, 730, 943 74
					47, 097 65
Balance June 30, 1879.....					358, 683, 846 09

No. 6.—TRANSFER AND COUNTER-WARRANTS ISSUED DURING THE FISCAL YEAR 1879, CLASSIFIED BY APPROPRIATIONS.

On account of—	Transfer-warrants.	Counter-warrants.
War Department Appropriations.....	\$192, 927 59	\$262, 409 56
Navy Appropriations.....	10, 302, 678 95	9, 940, 713 87
Interior Appropriations.....	129, 608 87	427, 014 20
Judiciary Appropriations.....	39, 610 80	41, 599 86
Treasury Proper Appropriations.....	732, 591 48	1, 129, 886 55
Customs Appropriations.....	194, 862 42	135, 677 45
Internal Revenue Appropriations.....	320, 106 04	731 04
Interior Civil Appropriations.....	30, 254 01	5, 590 15
Diplomatic Appropriations.....	30, 613 28	30, 203 76
Public Debt Appropriations.....	573 00	
Total.....	11, 973, 826 44	11, 973, 826 44

No. 7.—EXPLANATORY STATEMENT OF DIFFERENCES BETWEEN BALANCES OF JUNE 30, 1879, AS SHOWN BY THE TREASURER'S BOOKS AND BY THE PUBLIC DEBT STATEMENT.

The General Treasury Balance subject to draft June 30, 1879, as shown by Statement No. 2, was	\$417, 223, 787 08
By the Public Debt Statement of July 1, 1879, the cash in the Treasury at the close of business on June 30, 1879, is stated as	353, 152, 577 01
The difference, amounting to	\$64, 071, 210 07
is explained in part by the fact that transcripts of the general account, containing reports of receipts into the Treasury prior to July 1, 1879, were not received at this office until after that date from the following offices, viz:	
Sub-Treasury United States, Boston, Mass	166, 087 63
Sub-Treasury United States, Cincinnati, Ohio	11, 453 27
Sub-Treasury United States, Chicago, Ill	55, 999 47
Sub-Treasury United States, Saint Louis, Mo	21, 877 88
Sub-Treasury United States, New Orleans, La	12, 011 42
Sub-Treasury United States, San Francisco, Cal	326, 681 93
Depository United States, Tucson, Ariz	3, 884 60
National Bank Depositories	2, 865, 013 15
National Banks, designated as Depositories for sale of Refunding Certificates	25 00
Designated Depositories for sale of Refunding Certificates	605, 751 05
The remainder of the difference consists of the following items, viz:	
Unavailable cash, included in ledger balance but not in that of the "Public Debt Statement"	964, 773 87
Certificates of deposit (act of June 8, 1872), in ledger balance but not in that of the "Public Debt Statement"	435, 000 00
Cash deposited for Funded Loan of 1907 and accrued interest, included in ledger balance but not in "Public Debt Statement," as the bonds had not been issued	58, 592, 896 93
Cash (dividend) received from Venango National Bank, Franklin, Pa., March 19, 1879, included in the available of the ledger balance but not in that of the "Public Debt Statement"	22, 858 71
	64, 084, 314 91
Less amount of transfer of funds taken up as a receipt by Sub-Treasury United States, Cincinnati, Ohio, June 25, 1879	\$12, 942 52
Less amount of receipts refunded	162 32
	13, 104 84
	<u>64, 071, 210 07</u>

No. 8.—BALANCES STANDING TO THE CREDIT OF DISBURSING OFFICERS AND AGENTS OF THE UNITED STATES, JUNE 30, 1879.

Office.	Amount.
Treasury United States, Washington, D. C	\$1, 825, 500 88
Sub-Treasury United States, New York, N. Y	23, 049, 611 48
Sub-Treasury United States, Baltimore, Md	131, 614 66
Sub-Treasury United States, Philadelphia, Pa	2, 253, 412 87
Sub-Treasury United States, Boston, Mass	889, 806 40
Sub-Treasury United States, Cincinnati, Ohio	123, 740 64
Sub-Treasury United States, Chicago, Ill	1, 228, 600 00
Sub-Treasury United States, Saint Louis, Mo	427, 631 76
Sub-Treasury United States, New Orleans, La	2, 110, 983 37
Sub-Treasury United States, San Francisco, Cal	1, 592, 491 62
Depository United States, Tucson, Ariz	35, 739 74
National Bank Depositories	3, 685, 825 26
Total	<u>37, 375, 018 68</u>

No. 9.—SUMMARY OF THE TREASURER'S QUARTERLY ACCOUNTS FOR SERVICE OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1879.

To Expenditures by the Treasurer on Warrants	\$9, 896, 823 48
To Expenditures by Postmasters	23, 926, 131 03
Total Expenditures	33, 822, 954 51
Balance due the United States June 30, 1879	2, 712, 896 42
Total	<u>36, 535, 850 93</u>
By Receipts covered into the Treasury by Warrant	\$10, 745, 715 60
By Receipts by Postmasters	23, 926, 131 03
Total Receipts, net	34, 671, 846 63
Balance due the United States June 30, 1878	1, 864, 004 30
Total	<u>36, 535, 850 93</u>

No. 10.—SUMMARY OF THE TREASURER'S QUARTERLY ACCOUNTS FOR THE FISCAL YEAR 1879, AS RENDERED TO THE FIRST AUDITOR OF THE TREASURY.

Dr. *The United States in account with James Gilfillan, Treasurer of the United States, for the fiscal year 1879.* CR.

To payments on current Quarters' Warrants on account of—				Balances of July 1, 1878:			
Treasury	\$29,496,695 68			General Treasury	\$272,011,775 01		
Quarterly Salaries	539,508 48			Amount on deposit with the States	28,101,644 91		
Judiciary	3,520,704 62			Amount of unpaid Warrants	367,624 87		
Diplomatic	6,875,076 73			Total, covered and uncovered		\$300,481,044 79	
Customs	19,724,085 68			Less amount not covered by Warrants		13,521,966 04	\$286,959,078 75
Interior Civil	3,467,357 33			Balance of covered Moneys			
Internal Revenue	4,336,542 23			By Receipts covered in during the fiscal year by Warrants on account of:			
Public Debt	806,999,732 31			Miscellaneous Revenues and Revenue Counter Warrants	814,898,388 12		
Interior	42,469,441 32			Customs	137,250,047 70		
War	42,036,396 34			Lands	924,781 06		
Navy	25,740,766 65			Internal Revenue	113,561,610 58		
To payments on previous Quarters' Warrants on account of—		\$985,206,307 37		Miscellaneous Repayments and Counter Warrants	4,875,587 53		
Treasury	101,149 01			Interior Repayments and Counter Warrants	2,185,928 37		
Quarterly Salaries	14,284 71			War Repayments and Counter Warrants	1,809,917 49		
Judiciary	74,868 12			Navy Repayments and Counter Warrants	10,645,937 14		
Diplomatic	9,312 65			By amount of Warrants of previous Quarters charged again to the Treasurer for defective Vouchers:		1,086,152,247 99	
Customs	53,920 30			War Warrant No. 3361, October 16, 1868, favor of James Taggart	86 40		
Interior Civil	81,319 78			Navy Warrant No. 941, June 27, 1874, favor of Joseph Council	1,000 00		
Internal Revenue	115,173 05					1,086 40	
Interior	46,072 21						1,086,153,334 39
War	208,126 11						
Navy	30,131 83	734,357 77					
To amount transferred to the books of the Register by authority of the First Comptroller			\$985,940,665 14				
Balances			47,097 65				
General Treasury	417,223,787 08						
Amount on deposit with the States	28,101,644 91						
Amount of unpaid Warrants	339,159 35						
Total, covered and uncovered		445,664,591 34					
Less amount not covered by Warrants		58,539,940 99					
To balance of covered Moneys June 30, 1879			387,124,650 35				
or balances of:							
Warrant Ledger		358,633,849 09					
Amount on deposit with the States		28,101,644 91					
Amount of unpaid Warrants		339,159 35	1,373,112,413 14				1,373,112,413 14

No. 11.—BALANCES AND MOVEMENT OF MONEYS OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1879.

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Office.	Balances June 30, 1878.			Movement during the fiscal year.					Balances June 30, 1879.		
	On deposit.	Outstand- ing drafts.	Subject to draft.	Received by transfers from other offices.	Receipts proper.	Expendi- tures.	Transferred to other offices.	Receipts refunded.	On deposit.	Outstand- ing drafts.	Subject to draft.
Treasury U. S., Washington, D. C.	\$32,213 30	\$1,465 34	\$30,747 96	\$1,126,955 11	\$76,170 26	\$1,135,997 42	.....	.....	\$99,341 25	\$1,136 77	\$98,204 48
Sub-Treasury U. S., Baltimore, Md.	58,959 63	391 90	58,567 73	.....	178,269 53	158,342 62	.....	.....	78,886 54	518 55	78,367 99
Sub-Treasury U. S., Boston, Mass.	137,374 04	233 74	137,140 30	.....	678,249 81	333,628 19	\$300,000 00	.....	181,995 66	62 97	181,932 69
Sub-Treasury U. S., Chicago, Ill.	96,606 30	225 99	96,380 31	500,000 00	395,022 01	910,288 06	.....	.....	81,340 25	538 36	80,801 89
Sub-Treasury U. S., Cincinnati, Ohio.....	59,350 96	6,350 71	53,000 25	100,000 00	203,179 42	279,474 88	.....	.....	83,055 50	3,088 45	79,967 05
Sub-Treasury U. S., New Orleans, La.....	24,822 16	3,966 83	20,855 33	450,000 00	90,070 24	497,551 41	.....	\$1,443 23	65,897 76	3,354 65	62,543 11
Sub-Treasury U. S., New York, N. Y.....	1,222,622 41	13,216 35	1,209,406 06	.....	7,629,517 05	4,436,210 87	2,775,000 00	71 70	1,640,856 89	19,151 79	1,621,705 10
Sub-Treasury U. S., Philadelphia, Pa.....	81,992 80	4,329 33	77,663 47	100,000 00	607,221 16	664,692 21	.....	.....	124,581 75	65 44	124,516 31
Sub-Treasury U. S., San Francis- co, Cal.....	57,640 67	9,357 23	48,283 44	.....	600,580 54	353,094 89	100,000 00	.....	205,126 32	18,908 45	186,217 87
Sub-Treasury U. S., Saint Louis, Mo.....	46,342 47	4,108 41	42,234 06	950,000 00	223,794 40	1,127,602 93	.....	.....	92,533 94	5,658 70	86,875 24
Sub-Treasury U. S., New Orleans, La. (old account)	31,164 44	.....	31,164 44	.....	.....	.....	.....	.....	31,164 44	.....	31,164 44
Depository U. S., Little Rock, Ark. (old account)	5,823 50	.....	5,823 50	.....	.....	.....	.....	.....	5,823 50	.....	5,823 50
Depository U. S., Galveston, Tex. (old account)	83 36	.....	83 36	.....	.....	.....	.....	.....	83 36	.....	83 36
Depository U. S., Savannah, Ga. (old account)	205 76	.....	205 76	.....	.....	.....	.....	.....	205 76	.....	205 76
National Bank Depositories.....	6,001 50	32	6,001 18	.....	65,166 99	.....	51,955 11	10 88	19,202 50	.....	19,202 50
Merchants' National Bank, Wash- ington, D. C.....	2,801 00	.....	2,801 00	.....	.....	.....	.....	.....	2,801 00	.....	2,801 00
Total.....	1,864,004 30	43,046 15	1,820,958 15	3,226,955 11	10,747,241 41	9,896,823 48	3,226,955 11	1,525 81	2,712,896 42	52,484 13	2,660,412 29
Revenues collected and expended by Postmasters as shown by warrants of the Post- master General—											
For the Quarter ended September 30, 1878.....						5,644,327 73	5,644,327 73				
For the Quarter ended December 31, 1878.....						5,980,473 99	5,980,473 99				
For the Quarter ended March 31, 1879.....						6,058,775 60	6,058,775 60				
For the Quarter ended June 30, 1879.....						6,242,553 71	6,242,553 71				
Total.....						34,673,372 44	33,822,954 51				

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No. 12.—UNAVAILABLE FUNDS JUNE 30, 1879.

The following items were unavailable on June 30, 1879, viz:

On Deposit with the following States under the act of June 23, 1836:—

Maine.....	\$955,838 25
Vermont.....	669,086 79
New Hampshire.....	669,086 79
Massachusetts.....	1,338,173 58
Connecticut.....	764,670 60
Rhode Island.....	382,335 30
New York.....	4,014,520 71
Pennsylvania.....	2,867,514 78
New Jersey.....	764,670 60
Ohio.....	2,007,260 34
Indiana.....	860,254 44
Illinois.....	477,919 14
Michigan.....	286,751 49
Delaware.....	286,751 49
Maryland.....	955,838 25
Virginia.....	2,198,427 99
North Carolina.....	1,433,757 39
South Carolina.....	1,051,422 09
Georgia.....	1,051,422 09
Alabama.....	669,086 79
Louisiana.....	477,919 14
Mississippi.....	382,335 30
Tennessee.....	1,433,757 39
Kentucky.....	1,433,757 39
Missouri.....	382,335 30
Arkansas.....	286,751 49

Total on Deposit with the States.....	\$28,101,644 91
Deficits and Defaults, Branch Mint United States, San Francisco, Cal., 1857 to 1869.....	419,243 84
Default, Branch Mint United States, Dahlonega, Ga., 1861, at the outbreak of Rebellion.....	27,950 03
Branch Mint United States, Charlotte, N. C., 1861, at the outbreak of Rebellion.....	32,000 00
Depository United States, Galveston, Tex., 1861, at the outbreak of Rebellion.....	778 66
Depository United States, Baltimore, Md., 1866, late Depository.....	547 50
Deficit, Depository United States, Santa Fe, N. Mex., 1866, short in Remittance.....	249 90
Failure, Venango National Bank of Franklin, Pa., 1866.....	193,932 67
First National Bank of Selma, Ala., 1867.....	34,787 29
Default, Sub-Treasury United States, New Orleans, La., 1867, May and Whitaker.....	675,325 22
Sub-Treasury United States, New Orleans, La., 1867, May property.....	5,566 31
Deficit, Sub-Treasury United States, New York, 1867, counterfeit 7-30s.....	8,750 31
Default, Depository United States, Pittsburgh, Pa., 1867, late Depository.....	2,126 11
Depository United States, Baltimore, Md., 1867, late Depository.....	6,900 77
Depository United States, Baltimore, Md., 1870, late Depository.....	1,196 87
Deficit, Treasury United States, Washington, D. C., 1875.....	650 61
Treasury United States, Washington, D. C., 1876.....	555 85
Total.....	<u>1,410,561 94</u>
	<u>29,512,206 85</u>

The Post-Office Department Balance "subject to draft" is \$2,660,412.29, of which the following items were unavailable on June 30, 1879, viz:

Default, Sub-Treasury United States, New Orleans, La., 1861, at the outbreak of Rebellion.....	\$31,164 44
Depository United States, Savannah, Ga., 1861, at the outbreak of Rebellion.....	205 76
Depository United States, Galveston, Tex., 1861, at the outbreak of Rebellion.....	83 36
Depository United States, Little Rock, Ark., 1861, at the outbreak of Rebellion.....	5,823 50
Failure, Merchants' National Bank of Washington, D. C., 1866.....	2,801 00
Total.....	<u>\$40,078 06</u>

RECAPITULATION.

General Treasury Moneys unavailable June 30, 1879.....	\$29,512,206 85
Post-Office Department Moneys unavailable June 30, 1879.....	40,078 06
Total unavailable.....	<u>29,552,284 91</u>

No. 13.—NUMBER OF NATIONAL BANKS ORGANIZED, FAILED AND IN VOLUNTARY LIQUIDATION TO JUNE 30, 1879.

The number of National Banks which had deposited securities for their circulation to June 30, 1878, was	2,389	
Organized during the fiscal year 1879	38	
Total number of banks organized to June 30, 1879	2,427	
Failed prior to July 1, 1878	70	
Failed during the fiscal year 1879	11	
Total number of failed banks June 30, 1879		81
In voluntary liquidation prior to July 1, 1878	244	
Went into voluntary liquidation during the fiscal year 1879	36	
Total	280	
Less liquidating banks that failed during the fiscal year 1879	4	
Number of banks in voluntary liquidation June 30, 1879		276
Number of banks doing business June 30, 1879		2,070
Total		2,427

No. 14.—NATIONAL BANKS WHICH FAILED DURING THE FISCAL YEAR 1879.

Place.	State.	Title.
Bozeman	Montana	First National Bank.
Charlottesville	Virginia	Citizens' National Bank.
Chicago	Illinois	German National Bank.
Fort Scott	Kansas	Merchants' National Bank.
Helena	Montana	People's National Bank.
Platte City	Missouri	Farmers' National Bank.
Poultney	Vermont	The National Bank.
Saratoga Springs	New York	Commercial National Bank.
Scranton	Pennsylvania	Second National Bank.
Warrensburg	Missouri	First National Bank.
Washington	District of Columbia	German-American National Bank.

No. 15.—NATIONAL BANKS WHICH WENT INTO VOLUNTARY LIQUIDATION DURING THE FISCAL YEAR 1879.

Place.	State.	Title.
Anamosa	Iowa	First National Bank.
Atlanta	Illinois	First National Bank.
Bangor	Maine	Farmers' National Bank.
Bangor	Maine	Traders' National Bank.
Boscobel	Wisconsin	First National Bank.
Brookville	Indiana	Brookville National Bank.
Buchanan	Michigan	First National Bank.
Chicago	Illinois	Corn Exchange National Bank.
Chicago	Illinois	Traders' National Bank.
Clarinda	Iowa	First National Bank.
Columbus	Ohio	Franklin National Bank.
Council Bluffs	Iowa	Pacific National Bank.
Gonic	New Hampshire	First National Bank.
Granville	Ohio	First National Bank.
Hannibal	Missouri	First National Bank.
Hightstown	New Jersey	Central National Bank.
Jefferson City	Missouri	National Exchange Bank.
Lima	Indiana	National State Bank.
Little Falls	New York	Herkimer County National Bank.
Menasha	Wisconsin	The National Bank.
Muscantine	Iowa	Muscantine National Bank.
Norfolk	Virginia	People's National Bank.
Oswego	New York	National Marine Bank.
Petersburg	Virginia	Commercial National Bank.
Pittsburgh	Pennsylvania	Smithfield National Bank.
Prairie City	Illinois	First National Bank.
Rahway	New Jersey	Union National Bank.
Saint Joseph	Missouri	First National Bank.
Salem	North Carolina	First National Bank.
Sheboygan	Wisconsin	First National Bank.
Sparta	Wisconsin	First National Bank.
Stockton	California	First National Gold Bank.
Topeka	Kansas	Topeka National Bank.
Tremont	Pennsylvania	First National Bank.
Waterville	Maine	Waterville National Bank.
Winchester	Indiana	First National Bank.

No. 16.—SEMI-ANNUAL DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS BY THE TREASURER OF THE UNITED STATES FOR THE FISCAL YEARS FROM 1864 TO 1879, INCLUSIVE.

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,831 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,913 63	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,336 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
Total.....	42,787,526 30	43,644,693 50	6,337,479 12	92,769,698 92

No. 17.—BONDS AND STOCKS OF THE INDIAN TRUST-FUND IN CUSTODY OF THE TREASURER OF THE UNITED STATES ON JUNE 30, 1879, UNDER THE ACT OF JUNE 10, 1876.

Class of Bonds.	Registered.	Coupon.	Total.
<i>State, Railway, and Canal Bonds.</i>			
Arkansas: Funded Debt.....		\$168,000 00	\$168,000 00
Florida: State Stocks.....		132,000 00	132,000 00
Indiana: Wabash and Erie Canal Bonds.....		6,000 00	6,000 00
Louisiana: State Stocks.....		37,000 00	37,000 00
Maryland: State Stocks.....	\$8,350 17		8,350 17
North Carolina: State Stocks.....		192,000 00	192,000 00
South Carolina: State Stocks.....		125,000 00	125,000 00
Tennessee: State Stocks.....	191,666 66½	144,000 00	335,666 66½
Tennessee: Nashville and Chattanooga Railroad Bonds.....		512,000 00	512,000 00
Virginia: State Stocks.....		581,800 00	581,800 00
Virginia: Richmond and Danville Railroad Bonds.....	3,500 00	100,000 00	103,500 00
Virginia: Chesapeake and Ohio Canal Bonds.....		13,000 00	13,000 00
<i>United States Bonds.</i>			
Loan of July and August, 1861.....	500 00		500 00
Pacific Railway Bonds, sixes.....	280,000 00		280,000 00
Ten-Forties of 1864.....	86,400 00		86,400 00
Consols of 1868.....	10,000 00		10,000 00
Funded Loan of 1881.....	2,188,900 00		2,188,900 00
Funded Loan of 1907.....	399,950 00		399,950 00
Total.....	3,169,266 83½	2,010,800 00	5,180,066 83½

NO. 18.—STATEMENT, BY LOANS, OF UNITED STATES BONDS HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1879, AND OF CHANGES DURING THE FISCAL YEAR 1879, IN CHARACTER OF BONDS HELD.

Title of Loan.	Bonds held in trust, June 30, 1878.			Deposits and withdrawals during fiscal year.				Bonds held in trust, June 30, 1879.		
				For circulation.		For public deposits.				
	For circulation.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circulation.	For public deposits.	Total.
6 PER CENT. COIN.										
Loan of February, 1861.....	\$2, 443, 000	\$99, 000	\$2, 542, 000	\$401, 000	\$668, 000		\$31, 000	\$2, 176, 000	\$68, 000	\$2, 244, 000
Loan of July and August, 1861.....	35, 851, 800	790, 800	36, 642, 600	3, 181, 700	7, 294, 400	\$142, 000	52, 000	31, 739, 100	880, 800	32, 619, 900
Loan of 1863 (81s).....	20, 242, 900	609, 000	20, 851, 900	800, 300	3, 966, 100	123, 503	36, 000	17, 077, 100	696, 500	17, 773, 600
Oregon War Debt.....		31, 900	31, 900			6, 800			38, 700	38, 700
Five-Twenties of 1865.....	3, 000	1, 000	4, 000		3, 000		1, 000			
Consols of 1865.....	7, 266, 800	60, 600	7, 327, 400	1, 480, 000	8, 746, 800		60, 600			
Consols of 1867.....	7, 939, 700	1, 813, 550	9, 753, 250	2, 272, 000	10, 066, 600	13, 600	1, 823, 650	145, 100	4, 500	148, 600
Consols of 1868.....	1, 974, 000	273, 000	2, 247, 000	22, 500	1, 615, 000	61, 500	308, 000	381, 500	26, 500	408, 000
5 PER CENT. COIN.										
Ten-Forties of 1864.....	73, 596, 700	3, 683, 800	77, 280, 500	1, 171, 700	47, 164, 050	174, 500	2, 808, 800	27, 604, 350	1, 049, 500	28, 653, 850
Funded Loan of 1881.....	125, 917, 850	3, 380, 900	129, 298, 750	11, 291, 150	20, 197, 050	675, 000	603, 500	117, 011, 950	3, 452, 400	120, 464, 350
4½ PER CENT. COIN.										
Funded Loan of 1891.....	48, 448, 650	1, 880, 000	50, 328, 650	3, 854, 100	17, 246, 200	27, 500	677, 500	35, 056, 550	1, 230, 000	36, 286, 550
4 PER CENT. COIN.										
Funded Loan of 1907.....	19, 162, 000	1, 091, 450	20, 253, 450	103, 603, 750	4, 226, 800	5, 921, 050	50, 000	118, 538, 950	6, 062, 500	125, 501, 450
6 PER CENT. CURRENCY.										
Pacific Railway Bonds.....	6, 700, 000	143, 000	6, 843, 000	225, 000	2, 401, 000		130, 000	4, 524, 000	13, 000	4, 537, 000
Personal Bonds.....		480, 000	480, 000				150, 000		330, 000	330, 000
Total.....	349, 546, 400	14, 338, 000	363, 884, 400	128, 303, 200	123, 595, 000	7, 145, 450	6, 782, 050	354, 254, 600	14, 751, 400	369, 006 000

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No. 19.—UNITED STATES CURRENCY OF EACH ISSUE OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862 TO 1879, INCLUSIVE.

Issue.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.
Old Demand Notes	\$51,105,235 00	\$3,384,000 00	\$789,037 50	\$472,603 50	\$272,162 75	\$208,432 50	\$143,912 00	\$123,739 25	\$106,256 00
United States Notes	96,620,000 00	387,646,589 00	447,300,203 10	431,066,427 99	400,780,305 85	371,783,597 00	356,000,000 00	356,000,000 00	356,000,000 00
One and two year Notes of 1863			172,620,550 00	50,625,170 00	8,439,540 50	1,325,889 50	716,212 00	347,772 00	253,952 00
Compound Interest Notes			0,060,000 00	191,721,470 00	172,369,941 00	134,774,981 00	54,608,230 00	3,063,410 00	2,191,670 00
Fractional Currency		20,192,456 00	22,324,283 10	25,033,128 76	27,008,875 36	28,474,623 02	32,727,908 47	32,114,637 36	39,878,684 48
Total	147,725,235 00	411,223,045 00	649,094,073 70	698,918,800 25	608,870,825 46	536,567,523 02	444,196,262 47	391,649,558 61	398,430,562 48

Issue.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Old Demand Notes	\$96,505 50	\$88,296 25	\$79,967 50	\$76,732 50	\$70,107 50	\$66,917 50	\$63,962 50	\$62,297 50	\$61,470 00
United States Notes	356,000,000 00	357,500,000 00	356,000,000 00	381,999,073 00	375,771,580 00	369,772,284 00	359,764,332 00	346,681,016 00	346,681,016 00
One and two year Notes of 1863	205,992 00	178,222 00	148,155 00	130,805 00	114,175 00	105,405 00	96,285 00	90,475 00	86,845 00
Compound Interest Notes	814,280 00	623,010 00	499,780 00	429,080 00	371,470 00	331,260 00	300,260 00	274,780 00	260,650 00
Fractional Currency	40,582,874 56	40,855,835 27	44,799,365 44	45,912,003 34	42,129,424 19	34,446,595 39	20,403,137 34	16,547,768 77	15,842,610 11
Total	397,699,652 06	399,245,363 52	401,527,207 04	428,547,693 84	418,456,756 69	404,722,461 89	380,627,976 84	363,656,337 27	362,932,591 11

No. 20.—REDEMPTIONS OF UNITED STATES CURRENCY AND OF NOTES OF FAILED, LIQUIDATING, AND REDUCING NATIONAL BANKS, FOR THE FISCAL YEAR 1879, AND TOTAL REDEMPTIONS TO JUNE 30, 1879.

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1878.	In fiscal year.	To June 30, 1879.	To June 30, 1878.	In fiscal year.	To June 30, 1879.	
Old Demand Notes	\$59,965,573 75	\$827 50	\$59,966,401 25	\$2,128 75	\$2 50	\$2,131 25	\$59,968,532 50
United States Notes	1,087,362,668 50	64,107,833 00	1,151,470,501 50	131,775 50	9,897 00	141,672 50	1,151,612,174 00
One and two year Notes of 1863	210,909,133 00	3,630 00	210,912,763 00	392 00		392 00	210,913,155 00
Compound Interest Notes	266,320,180 00	14,130 00	266,334,310 00	480 00		480 00	266,334,790 00
Fractional Currency	352,051,353 84	705,158 66	352,756,512 50	139,842 79	871 24	140,714 03	352,897,226 53
Silver Certificates		8,460,050 00	8,460,050 00				8,460,050 00
Notes of failed, liquidating, and reducing National Banks	82,952,117 75	8,056,701 00	91,008,818 75	1,098 25	208 00	1,306 25	91,010,125 00
Total	2,059,561,026 84	81,348,330 16	2,140,909,357 00	275,717 29	10,978 74	286,696 03	2,141,196,053 03

No. 21.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING.

Issue.	Originally issued.	Redeemed to June 30, 1878.	Redeemed during fiscal year.	Redeemed to June 30, 1879.	Outstanding June 30, 1879.
July 17, 1861.....	\$140, 094, 750	\$140, 077, 950	\$200	\$140, 078, 150	\$16, 600
August 15, 1864.....	299, 992, 500	299, 932, 150	1, 650	299, 933, 800	58, 700
June 15, 1865.....	331, 000, 000	330, 962, 550	500	330, 963, 050	36, 950
July 15, 1865.....	199, 000, 000	198, 935, 650	7, 450	198, 943, 100	56, 900
Total.....	970, 087, 250	969, 908, 300	9, 800	969, 918, 100	160, 150

NOTE.—The Public Debt Statement shows \$147,550 7.30s of 1864 and 1865 outstanding on June 30, 1879, or \$5,000 less than the above; an error having occurred whereby an amount of \$5,000 deducted as redeemed in August, 1868, the settlement of which was afterwards suspended, was again deducted when the suspension was removed.

No. 22.—REDEMPTIONS OF "CALLED BONDS" OF THE UNITED STATES, CLASSIFIED BY LOANS AND CALLS, AND SHOWING THE AMOUNT REDEEMED DURING THE FISCAL YEAR 1879, AND THE TOTAL REDEMPTIONS.

FIVE-TWENTIES OF 1862.

Number of call.	Date of call.	Redeemed.		
		To June 30, 1878.	During fiscal year.	To June 30, 1879.
First.....	Sept. 1, 1871	\$99, 926, 650		\$99, 927, 550
Second.....	Dec. 7, 1871	16, 213, 500	\$900	16, 213, 500
Third.....	Dec. 20, 1871	20, 080, 100	100	20, 080, 200
Fourth.....	Mar. 1, 1873	49, 792, 300	2, 250	49, 794, 550
Fifth.....	June 6, 1873	20, 021, 200	700	20, 021, 900
Sixth.....	Aug. 16, 1873	14, 324, 650	100	14, 324, 750
Seventh.....	Nov. 1, 1873	4, 984, 300	3, 000	4, 987, 300
Eighth.....	June 3, 1874	5, 015, 750		5, 015, 750
Ninth.....	June 5, 1874	1, 003, 850	100	1, 003, 950
Tenth.....	Aug. 1, 1874	24, 982, 050	150	24, 982, 200
Eleventh.....	Sept. 1, 1874	14, 793, 500	750	14, 794, 250
Twelfth.....	Oct. 1, 1874	10, 147, 850	300	10, 148, 150
Thirteenth.....	Nov. 2, 1874	5, 084, 150		5, 084, 150
Fourteenth.....	Feb. 1, 1875	14, 998, 800	1, 650	15, 000, 450
Fifteenth.....	Mar. 1, 1875	5, 000, 650	1, 200	5, 001, 850
Seventeenth.....	Apr. 20, 1875	4, 996, 500	6, 100	5, 002, 600
Eighteenth.....	May 1, 1875	4, 999, 000	150	4, 999, 150
Nineteenth.....	May 15, 1875	4, 996, 700	1, 500	4, 998, 200
Twentieth.....	June 1, 1875	9, 983, 450	700	9, 984, 150
Twenty-first.....	June 24, 1875	4, 994, 750	800	4, 995, 550
Twenty-second.....	July 14, 1875	9, 988, 650	4, 300	9, 992, 950
Twenty-third.....	July 28, 1875	14, 882, 750	900	14, 883, 650
Sixteenth*.....	Mar. 11, 1875	361, 211, 100	25, 650	361, 236, 750
		29, 958, 200	2, 650	29, 960, 850
Total.....		391, 169, 300	28, 300	391, 197, 600

FIVE-TWENTIES OF MARCH, 1864.

Twenty-fourth. A.....	Aug. 13, 1875	946, 600		946, 600
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FIVE-TWENTIES OF JUNE, 1864.

Twenty-fourth.....	Aug. 13, 1875	9, 084, 100	7, 950	9, 092, 050
Twenty-sixth.....	Sept. 1, 1875	5, 017, 450	650	5, 018, 100
Twenty-seventh.....	Sept. 17, 1875	4, 981, 000	5, 450	4, 986, 450
Twenty-eighth.....	Oct. 1, 1875	5, 014, 400	2, 100	5, 016, 500
Twenty-ninth.....	Nov. 1, 1875	10, 004, 200	1, 450	10, 005, 650
Thirtieth.....	Nov. 15, 1875	12, 782, 350	5, 750	12, 788, 100
		46, 883, 500	23, 350	46, 906, 850
Twenty-fifth*.....	Sept. 1, 1875	8, 040, 350	3, 150	8, 043, 500
Thirty-first*.....	Nov. 15, 1875	3, 024, 050		3, 024, 050
		11, 064, 400	3, 150	11, 067, 550
Total.....		57, 947, 900	26, 500	57, 974, 400

* For the Sinking Fund.

No. 22.—REDEMPTION OF "CALLED BONDS," &c.—Continued.

FIVE-TWENTIES OF 1865.

Number of call.	Date of call.	Redeemed.		
		To June 30, 1878.	During fiscal year.	To June 30, 1879.
Thirty-second	Sept. 1, 1876	\$9,987,300	\$41,000	\$10,028,300
Thirty-third	Sept. 6, 1876	9,986,300	3,400	9,989,700
Thirty-fourth	Sept. 12, 1876	9,971,000	10,300	9,981,300
Thirty-fifth	Sept. 21, 1876	9,998,750	12,900	10,011,650
Thirty-sixth	Oct. 6, 1876	9,984,550	17,800	10,002,350
Thirty-seventh	Jan. 10, 1877	10,011,800	10,200	10,022,000
Thirty-eighth	Jan. 24, 1877	10,131,550	15,000	10,146,550
Thirty-ninth	Feb. 12, 1877	10,113,700	15,100	10,128,800
Fortieth	Feb. 28, 1877	9,879,800	12,500	9,892,300
Forty-first	Mar. 3, 1877	10,036,350	4,000	10,040,350
Forty-second	Mar. 10, 1877	9,989,750	6,500	9,996,250
Forty-third	Mar. 15, 1877	10,036,800	7,500	10,044,300
Forty-fourth	Mar. 27, 1877	9,987,500	14,500	10,002,000
Forty-fifth	Apr. 5, 1877	10,006,500	10,000	10,016,500
Forty-sixth	May 5, 1877	10,094,050	18,000	10,112,050
Thirty-first*	Nov. 15, 1875	150,215,700 1,971,950	198,700 1,850	150,414,400 1,973,800
Total		152,187,650	200,550	152,388,200

CONSOLS OF 1865.

Forty-seventh	May 21, 1877	10,013,900	123,850	10,137,750
Forty-eighth	May 28, 1877	9,858,050	138,550	9,996,600
Forty-ninth	June 11, 1877	14,717,750	218,500	14,936,250
Fiftieth	July 5, 1877	9,771,200	204,700	9,975,900
Fifty-first	July 16, 1877	9,762,150	210,550	9,972,700
Fifty-second	July 19, 1877	9,736,400	231,800	9,968,200
Fifty-third	July 27, 1877	9,677,500	289,100	9,966,600
Fifty-fourth	Aug. 3, 1877	9,740,900	276,900	10,017,800
Fifty-fifth	Dec. 6, 1877	8,513,150	1,451,050	9,964,200
Fifty-sixth	Apr. 30, 1878	10,050	5,034,350	5,044,400
Fifty-seventh	May 6, 1878	3,550	4,964,800	4,968,350
Fifty-eighth	May 22, 1878	2,050	4,904,900	4,906,950
Fifty-ninth	June 5, 1878	500	4,968,550	4,969,050
Sixtieth	June 20, 1878		4,749,900	4,749,900
Sixty-first	July 11, 1878		4,888,000	4,888,000
Sixty-second	July 17, 1878		4,915,350	4,915,350
Sixty-third	July 23, 1878		5,033,200	5,033,200
Sixty-fourth	July 30, 1878		5,205,750	5,205,750
Sixty-fifth	Aug. 5, 1878		4,925,600	4,925,600
Sixty-sixth	Aug. 7, 1878		5,006,900	5,006,900
Sixty-seventh	Aug. 10, 1878		4,945,000	4,945,000
Sixty-eighth	Aug. 16, 1878		5,028,350	5,028,350
Sixty-ninth	Aug. 26, 1878		4,930,550	4,930,550
Seventieth	Sept. 4, 1878		4,583,700	4,583,700
Seventy-first	Sept. 16, 1878		4,942,000	4,942,000
Seventy-second	Nov. 16, 1878		4,968,650	4,968,650
Seventy-third	Nov. 27, 1878		4,938,300	4,938,300
Seventy-fourth	Dec. 9, 1878		4,890,400	4,890,400
Seventy-fifth	Dec. 18, 1878		12,255,450	12,255,450
Total		91,807,150	109,224,700	201,031,850

CONSOLS OF 1867.

Seventy-sixth	Jan. 1, 1879		9,015,700	9,015,700
Seventy-seventh	Jan. 4, 1879		8,821,850	8,821,850
Seventy-eighth	Jan. 6, 1879		9,148,250	9,148,250
Seventy-ninth	Jan. 8, 1879		8,863,600	8,863,600
Eightieth	Jan. 11, 1879		7,999,750	7,999,750
Eighty-first	Jan. 14, 1879		17,813,700	17,813,700
Eighty-second	Jan. 18, 1879		17,823,300	17,823,300
Eighty-third	Jan. 21, 1879		16,842,850	16,842,850
Eighty-fourth	Jan. 24, 1879		19,284,750	19,284,750
Eighty-fifth	Jan. 28, 1879		18,305,750	18,305,750
Eighty-sixth	Feb. 1, 1879		17,995,750	17,995,750

* For the Sinking Fund.

No. 22.—REDEMPTION OF "CALLED BONDS," &c.—Continued.

Number of call.	Date of call.	Redeemed.		
		To June 30, 1878.	During fiscal year.	To June 30, 1879.
Eighty-seventh	Feb. 6, 1879	.....	\$17, 863, 750	\$17, 863, 750
Eighty-eighth	Feb. 12, 1879	.....	17, 644, 150	17, 644, 150
Eighty-ninth	Feb. 17, 1879	.....	18, 233, 000	18, 233, 000
Ninetieth	Feb. 24, 1879	.....	16, 719, 600	16, 719, 600
Ninety-first	Mar. 4, 1879	.....	8, 798, 100	8, 798, 100
Ninety-second	Mar. 12, 1879	.....	8, 627, 650	8, 627, 650
Ninety-third	Mar. 29, 1879	.....	7, 479, 950	7, 479, 950
Ninety-fourth	Apr. 3, 1879	.....	6, 955, 550	6, 955, 550
Ninety-fifth	Apr. 4, 1879	.....	14, 383, 750	14, 383, 750
Total			268, 620, 750	268, 620, 750

CONSOLS OF 1868.

Ninety-sixth	Apr. 4, 1879		17, 316, 750	17, 316, 750
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TEN-FORTIES OF 1864.

Ninety-seventh	Apr. 9, 1879		2, 889, 450	2, 889, 450
Ninety-eighth	Apr. 18, 1879		38, 271, 550	38, 271, 550
Ninety-ninth	Apr. 21, 1879	.....	12, 890, 650	12, 890, 650
Total			54, 051, 650	54, 051, 650

LOAN OF 1858.

One hundredth	Apr. 21, 1879		220, 000	220, 000
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No. 23.—UNITED STATES BONDS EXCHANGED FOR FUNDED LOAN OF 1907 UNDER ACT OF JANUARY 25, 1879.

Title of Loan.	Conpon.	Registered.	Total.
Consols of 1867	\$260, 900	\$500, 200	\$761, 106
Consols of 1868	13, 900	31, 000	44, 900
Ten-Forties of 1864	10, 000	2, 079, 500	2, 089, 500
Total	284, 800	2, 610, 700	2, 895, 500

No. 24.—UNITED STATES BONDS RETIRED FOR THE SINKING FUND TO JUNE 30, 1879.

Title of Loan.	How retired.	To June 30, 1878.	During fiscal year.	To June 30, 1879.
5-20s of 1862	By purchase	\$24, 029, 150		\$24, 029, 150
	By redemption	29, 958, 200	\$2, 650	29, 960, 850
	Total	53, 987, 350	2, 650	53, 990, 000
5-20s of March, 1864	By purchase	361, 600		361, 600
5-20s of June, 1864	By purchase	18, 356, 100		18, 356, 100
	By redemption	11, 064, 400	3, 150	11, 067, 550
	Total	29, 420, 500	3, 150	29, 423, 650
5-20s of 1865	By purchase	16, 866, 150		16, 866, 150
	By redemption	1, 972, 000	1, 850	1, 973, 850
	Total	18, 838, 150	1, 850	18, 840, 000
Consols of 1865	By purchase	48, 166, 150		48, 166, 150
	By redemption	29, 650	1, 700	31, 350
	Total	48, 195, 800	1, 700	48, 197, 500
Consols of 1867	By purchase	32, 115, 600		32, 115, 600
	By redemption	6, 700	9, 050	15, 750
	Total	32, 122, 300	9, 050	32, 131, 350
Consols of 1868	By purchase	2, 213, 800		2, 213, 800
	By redemption	8, 500	100	8, 600
	Total	2, 222, 300	100	2, 222, 400
Total retired by purchase		142, 108, 550		142, 108, 550
Total retired by redemption		43, 039, 400	18, 500	43, 057, 900
Aggregate		185, 147, 950	18, 500	185, 166, 450

No. 25.—TOTAL AMOUNT OF UNITED STATES BONDS RETIRED BY PURCHASE, CONVERSION, AND REDEMPTION, TO JUNE 30, 1879.

Title of Loan.	Purchased.	Converted.	Redeemed.	Total.
5-20s of 1862	\$57, 155, 850	\$27, 091, 000	\$430, 122, 250	\$514, 369, 100
5-20s of March, 1864	1, 119, 800	380, 500	2, 382, 200	3, 882, 500
5-20s of June, 1864	43, 459, 750	12, 218, 650	69, 811, 100	125, 489, 500
5-20s of 1865	36, 023, 350	9, 586, 600	157, 671, 650	203, 181, 600
Consols of 1865	118, 950, 550	8, 703, 600	203, 744, 900	331, 399, 050
Consols of 1867	62, 846, 950	*6, 568, 600	268, 977, 050	338, 392, 600
Consols of 1868	4, 794, 050	*256, 650	17, 385, 100	22, 435, 800
Total 5-20s	324, 350, 300	64, 805, 600	1, 149, 994, 250	1, 539, 150, 150
Texas Indemnity Stock:				
Prior to March 4, 1861			1, 539, 000	
Since March 4, 1861			3, 440, 000	4, 979, 000
Oregon War Debt:				
By Treasurer			195, 450	
Otherwise			5, 300	200, 750
Loan of 1858		13, 957, 000	5, 995, 000	19, 952, 000
10-40s of 1864		*2, 089, 500	54, 052, 650	56, 142, 150
Funded Loan of 1881			9, 553, 800	9, 553, 800
Total	324, 350, 300	*80, 852, 100	1, 224, 775, 450	1, 629, 977, 850
During fiscal year		2, 895, 500	449, 700, 050	452, 595, 550

*Includes bonds exchanged under act of January 25, 1879.

No. 26.—COUPONS FROM UNITED STATES BONDS PAID DURING THE FISCAL YEAR 1879,
CLASSIFIED BY LOANS.

Title of Loan.	Amount.
Loan of February, 1861.....	\$266,289 00
Oregon War Debt.....	65,907 00
Loan of July and August, 1861.....	3,637,327 00
5-20s of 1862.....	3,708 00
Loan of 1863 (1881s).....	1,198,990 50
10-40s of 1864.....	2,500,240 47
5-20s of June, 1864.....	2,555 00
5-20s of 1865.....	8,344 50
Consols of 1865.....	2,055,131 82
Consols of 1867.....	12,049,876 00
Consols of 1868.....	1,295,932 50
Funded Loan of 1881.....	12,393,914 62
Funded Loan of 1891.....	3,816,984 97
Funded Loan of 1907.....	3,224,008 18
Total.....	42,579,209.56

No. 27.—CHECKS FOR QUARTERLY INTEREST ON FUNDED LOANS ISSUED, PAID
AND OUTSTANDING.

Issued, paid, and outstanding.	Funded Loan of 1881; 33,019 Checks issued.	Funded Loan of 1891; 42,674 Checks issued.	Funded Loan of 1907; 85,934 Checks issued.
Amount of Checks outstanding July 1, 1878.....	\$135,778 14	\$107,375 25	\$28,805 67
Amount of Checks issued during year.....	12,399,702 50	7,325,373 37	5,912,465 45
	12,535,475 64	7,432,748 62	5,941,271 12
Paid by Treasurer United States, Washington.....	270,957 46	69,767 37	69,743 10
Paid by Assistant Treasurers United States—New York.....	8,525,433 61	4,641,870 65	4,338,079 85
Boston.....	1,767,255 62	1,811,968 50	658,860 00
Philadelphia.....	1,242,348 69	387,059 37	445,311 00
Baltimore.....	239,309 92	91,744 55	43,145 50
Cincinnati.....	141,548 72	36,436 95	63,703 00
Chicago.....	105,891 84	177,000 62	154,707 00
Saint Louis.....	70,618 10	17,065 61	60,931 00
New Orleans.....	25,764 98	65,484 51	35,878 00
San Francisco.....	22,007 48	4,462 82	41,982 00
Total paid.....	12,411,136 42	7,302,860 95	5,912,340 45
Amount outstanding June 30, 1879.....	124,339 22	129,887 67	28,930 67

No. 28.—INTEREST PAID ON 3.65 BONDS OF THE DISTRICT OF COLUMBIA DURING
THE FISCAL YEAR 1879.

Where paid.	Coupons.	Registered interest.		Total paid.
		Checks issued.	Checks paid.	
Washington.....	\$43,084 58	\$212,302 25	\$31,882 75	\$74,967 33
New York.....	246,013 65	.....	179,762 50	425,776 15
Total.....	289,098 23	212,302 25	211,645 25	500,743 48

No. 29.—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION DURING EACH MONTH OF THE FISCAL YEAR 1879, FROM THE PRINCIPAL CITIES AND OTHER PLACES.

City from which received.	1878.						1879.						Total.	Per Cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York.....	\$9,542,000	\$4,459,000	\$2,855,000	\$998,000	\$1,352,000	\$1,736,000	\$4,094,000	\$6,217,000	\$3,874,000	\$4,852,000	\$8,537,000	\$5,654,000	\$54,170,000	35.00
Boston.....	6,730,000	6,580,000	6,112,000	4,878,000	5,203,000	4,394,000	5,861,000	4,772,000	5,060,000	3,043,000	5,075,000	3,667,000	59,375,000	38.36
Philadelphia.....	1,140,000	768,000	820,000	443,000	452,000	458,000	380,000	334,000	576,000	291,000	794,000	596,000	7,032,000	4.56
Chicago.....	104,000	204,000	172,000	117,000	119,000	151,000	111,000	132,000	165,000	163,000	142,000	139,000	1,719,000	1.11
Cincinnati.....	72,000	38,000	60,000	113,000	134,000	52,000	85,000	62,000	316,000	86,000	132,000	69,000	1,219,000	.79
Saint Louis.....	42,000	62,000	21,000	21,000	18,000	29,000	30,000	37,000	26,000	24,000	28,000	1,149,000	1,487,000	.96
Baltimore.....	206,000	82,000	51,000	27,000	51,000	32,000	35,000	35,000	38,000	71,000	42,000	23,000	693,000	.45
Providence.....	432,000	541,000	442,000	228,000	320,000	242,000	250,000	269,000	314,000	223,000	247,000	258,000	3,772,000	2.44
Pittsburgh.....	73,000	45,000	93,000	40,000	43,000	41,000	61,000	75,000	34,000	34,000	49,000	47,000	635,000	.41
Other places.....	4,444,000	3,640,000	2,666,000	1,511,000	1,245,000	1,296,000	1,237,000	1,151,000	1,466,000	1,560,000	2,614,000	1,797,000	24,647,000	15.92
Total.....	22,785,000	16,419,000	13,292,000	8,376,000	8,937,000	8,431,000	12,170,000	13,084,000	11,869,000	10,347,000	15,660,000	13,399,000	154,769,000	100.00

No. 30.—NUMBER AND AMOUNT OF NATIONAL-BANK NOTES OF EACH DENOMINATION, FIT AND UNFIT FOR CIRCULATION, REDEEMED AND ASSORTED DURING THE FISCAL YEAR 1879.

Denomination.	Fit for circulation.		Unfit for circulation.		Aggregate.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
One Dollar.....	304,900	\$304,900	1,316,500	\$1,316,500	1,621,400	\$1,621,400
Two Dollars.....	122,100	244,200	433,650	867,300	555,750	1,111,500
Five Dollars.....	6,238,400	31,192,000	3,174,320	15,871,600	9,412,720	47,063,600
Ten Dollars.....	3,856,705	38,567,050	1,007,785	10,077,850	4,864,490	48,644,900
Twenty Dollars.....	1,235,710	24,714,200	280,660	5,613,200	1,516,370	30,327,400
Fifty Dollars.....	131,397	6,569,850	52,389	2,619,450	183,786	9,189,300
One hundred Dollars.....	103,923	10,392,300	36,361	3,636,100	140,284	14,028,400
Five hundred Dollars.....	345	172,500	234	117,000	579	289,500
One thousand Dollars.....	136	136,000	43	43,000	179	179,000
Total.....	11,993,616	112,293,000	6,301,942	40,162,000	18,295,558	152,455,000

AVERAGE DENOMINATION OF NATIONAL-BANK NOTES ASSORTED DURING THE FISCAL YEAR 1879.

Average denomination of Notes fit for circulation assorted.....	\$9.36
Average denomination of Notes unfit for circulation assorted.....	6.37
Average denomination of all Notes assorted.....	8.33

No. 31.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL-BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1879.

DR.	Amount.	CR.	Amount.
To National-Bank Notes received for redemption.....	\$961,190,482 08	By packages referred to other offices and returned by mail....	\$4,678,159 01
To United States Notes drawn from the Treasury for redemption of National-Bank Notes at the counter.....	17,062,732 00	By "Shorts" reported in National-Bank Notes received for redemption.....	92,404 14
To "Overs" reported in National-Bank Notes received for redemption.....	125,930 47	By counterfeit National-Bank Notes rejected and returned....	21,587 00
		By stolen, pieced, and rejected National-Bank Notes returned....	37,772 96
		By express charges deducted from remittances of National-Bank Notes.....	25,842 15
		By United States Notes deposited in the Treasury.....	959,132 00
		By Notes of National Gold Banks deposited in the Treasury.....	72,700 00
		By National-Bank Notes fit for circulation deposited in the Treasury.....	15,952,791 00
		By Notes of failed, liquidating, and reducing National Banks deposited in the Treasury.....	76,080,467 00
		By assorted National-Bank Notes fit for circulation forwarded by express to the several National Banks.....	528,611,600 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for destruction and replacement with new notes....	348,061,300 00
		By uncounted package on hand June 30, 1879.....	800 00
		By Cash Balance June 30, 1879.....	3,784,589 29
Total.....	978,379,144 55	Total.....	978,379,144 55

No. 32.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL-BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1879.

DR.	Amount.	CR.	Amount.
To Cash Balance June 30, 1878.....	\$8,410,848 33	By packages referred to other offices and returned by mail....	\$329,323 34
To National-Bank Notes received for redemption.....	154,768,912 96	By "Shorts" reported in National-Bank Notes received for redemption.....	9,906 35
To United States Notes drawn from the Treasury for redemption of National-Bank Notes at the counter.....	2,887,732 00	By counterfeit National-Bank Notes rejected and returned....	3,016 00
To "Overs" reported in National-Bank Notes received for redemption.....	22,148 42	By stolen, pieced, and rejected National-Bank Notes returned....	6,282 58
		By express charges deducted from remittances of National-Bank Notes.....	25,842 15
		By United States Notes deposited in the Treasury.....	959,132 00
		By Notes of National Gold Banks deposited in the Treasury.....	72,700 00
		By Notes of failed, liquidating, and reducing National Banks deposited in the Treasury.....	8,281,550 00
		By assorted National-Bank Notes fit for circulation forwarded by express to the several National Banks.....	112,411,800 00
		By assorted National-Bank Notes unfit for circulation delivered to the Comptroller of the Currency for destruction and replacement with new notes....	40,204,700 00
		By uncounted package on hand June 30, 1879.....	800 00
		By Cash Balance June 30, 1879.....	3,784,589 29
Total.....	166,089,641 71	Total.....	166,089,641 71

No. 33.—NUMBER OF PACKAGES AND AMOUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION DURING EACH MONTH OF THE FISCAL YEAR 1879.

Month.	Number of packages.	Amount.
1878.		
July	2, 722	\$22, 785, 472 96
August	2, 151	16, 418, 602 72
September	1, 878	13, 292, 206 34
October	3, 314	8, 376, 449 09
November	1, 534	8, 936, 805 88
December	1, 517	8, 431, 074 22
1879.		
January	1, 587	12, 169, 896 60
February	1, 471	13, 083, 822 54
March	1, 640	11, 869, 174 92
April	1, 687	10, 346, 522 59
May	1, 862	15, 660, 084 74
June	1, 680	13, 398, 800 36
Total	21, 243	154, 768, 912 96

No. 34.—MODE OF PAYMENT FOR NATIONAL-BANK NOTES REDEEMED DURING THE FISCAL YEAR 1879.

By Transfer Checks on the Assistant Treasurers of the United States	\$51, 718, 253 06
By United States Notes forwarded by express	14, 617, 619 41
By Subsidiary Silver Coin forwarded by express	52, 178 90
By Standard Silver Dollars forwarded by express	96, 683 32
By redemptions at the Counter	5, 089, 222 80
By Credits to Assistant Treasurers and Depositories of the United States in general account	35, 148, 181 38
By Credits to National Banks in their five per cent. accounts	50, 581, 484 09
Total	157, 303, 622 96

No. 35.—DISPOSITION MADE OF NATIONAL-BANK NOTES REDEEMED DURING THE FISCAL YEAR 1879.

Notes, fit for circulation, assorted and forwarded by express to the several National Banks by which they were issued	\$112, 411, 800 00
Notes, unfit for circulation, assorted and delivered to the Comptroller of the Currency for destruction and replacement with new notes	40, 204, 700 00
Notes of failed, liquidating, and reducing National Banks, deposited in the Treasury of the United States	8, 281, 550 00
Total	160, 898, 050 00

No. 36.—CREDITS GIVEN TO NATIONAL BANKS IN THEIR FIVE PER CENT. ACCOUNTS DURING THE FISCAL YEAR 1879.

For United States Notes deposited by them with the Assistant Treasurers of the United States	\$101, 194, 261 04
For United States Notes received from them by express	4, 894, 393 06
For National-Bank Notes received from them by express	50, 581, 484 09
Total	156, 670, 138 19

No. 37.—NUMBER OF PACKAGES OF NATIONAL-BANK NOTES RECEIVED AND DELIVERED DURING THE FISCAL YEAR 1879.

Packages of unassorted National-Bank Notes received for redemption	21, 243
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to the several banks of issue	42, 797
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	40, 597

No. 38.—LETTERS, TELEGRAMS, AND MONEY PACKAGES RECEIVED AND TRANSMITTED DURING THE FISCAL YEARS 1878 AND 1879.

Received by mail:		1878.	1879.
Letters containing money, registered		12,530	3,553
Letters containing money, not registered		4,694	5,402
		17,224	8,955
Letters not containing money		81,407	112,750
		98,631	121,046
Transmitted by mail:			
Manuscript letters		5,062	9,692
Registered letters containing money		7,363	3,006
Printed forms filled in (inclosing checks)		39,701	45,167
Printed notices (inclosing interest checks)		72,951	198,163
Printed forms filled in (without inclosure)		171,110	185,955
Printed forms filled in (inclosing drafts)		23,710	28,464
		319,897	470,447
Telegrams received		208	650
Telegrams sent		347	601
Money-packages received by express		61,166	40,796
Money-packages transmitted by express		58,771	56,588

NOTE.—In addition to the above items the following documents were handled in connection with the accounts: 16,192 Transcripts of Accounts received, examined, and entered in detail; 26,348 Pay-Warrants received, journalized, registered, and entered in "Quarterly Account"; 15,698 Covering-Warrants received, journalized, registered, and entered in "Quarterly Account"; 37,205 Paid Drafts received, and indorsements examined and verified; 425 Drafts returned for perfection of indorsements; 3,456 "Transfer Orders" issued, payable by express at Government expense; 10,622 Certificates of Deposit of transfers of funds and vouchers received and verified; 3,184 Daily Statements of "Liabilities and Assets" of Sub-Treasuries and Depositories received; 762 Statements and Reports made to the Secretary of the Treasury; 12,719 Pay-Warrants on account of the Post-Office Department received and registered.

No. 39.—CHANGES DURING THE FISCAL YEAR 1879 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force of the Treasurer's Office July 1, 1878	340
Died	3
Resigned	11
Removed	15
Transferred from the Treasurer's Office	20
Appointments expired	3
	52
Appointed	25
Transferred to the Treasurer's Office	11
	36
	16
Total force of the Treasurer's Office June 30, 1879	324

No. 40.—SALARIES PAID DURING THE FISCAL YEAR 1879 TO THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Roll.	Appropriated.	Expended.	Balance unexpended.
Regular Roll	\$283,200 00	\$283,066 76	\$133 24
Reimbursable:			
Force employed in redemption of National Currency	117,184 00	111,736 30	5,447 70
	400,384 00	394,803 06	5,580 94

REPORT OF THE REGISTER OF THE TREASURY.

25 F

REPORT

OF

THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, November 1, 1879.

SIR: I have the honor to submit herewith a report in detail of the work performed in the several divisions of this bureau during the year ended June 30, 1879:

LOAN DIVISION.

The total number of United States coupon and registered bonds issued during the year was 711,353, as follows:

Coupon bonds.....	438, 711
Registered bonds.....	272, 652

Number of bonds canceled:

Coupon bonds.....	258, 547
Registered bonds.....	135, 565

Total	394, 112
-------------	----------

Amount issued:

Original issue (coupon).....	\$249, 249, 300 00
Original issue (registered)	323, 927, 250 00
Coupon bonds issued in exchange for coupon (Oregon war debt)....	14, 200 00
Registered bonds issued in exchange for coupon	121, 336, 550 00
Registered bonds issued upon transfers.....	452, 461, 583 66

Total	1, 147, 038, 883 66
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Amount issued in preceding year.....	\$462, 117, 913 15
--------------------------------------	--------------------

Increase during present year.....	684, 920, 970 51
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Amount canceled:

Coupon bonds converted into registered.....	121, 336, 550 00
Registered bonds transferred.....	452, 461, 583 66
Coupon bonds transferred (Oregon war debt).....	14, 200 00
Registered bonds redeemed (per records of this office)	102, 072, 200 00
Coupon bonds redeemed (per records of this office).....	47, 043, 300 00

Total	722, 927, 833 66
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Amount of canceled coupon bonds turned over to committee for destruction.....	\$157, 562, 000 00
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A synopsis of the vault account shows that there was on hand July 1, 1878, including bonds held by Treasury agent abroad.....	548, 797, 250 00
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Amount received during the year:

Coupon bonds.....	227, 630, 000 00
Registered bonds.....	1, 469, 295, 200 00
Registered 3.65 per cent. bonds, District of Columbia	3, 350, 000 00

Total	2, 249, 072, 450 00
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Amount disposed of during the year:	
Coupon bonds issued	\$249,263,500 00
Registered bonds issued.	894,835,100 00
Registered 3.65 per cent. District of Columbia bonds issued.	2,904,000 00
Bonds delivered for destruction:	
Registered bonds	87,431,900 00
Registered 3.65 per cent. District of Columbia bonds.	771,750 00
On hand June 30, 1879:	
Coupon bonds	52,922,650 00
Registered bonds	949,533,050 00
Registered 3.65 per cent. District of Columbia bonds	446,000 00
Bonds in custody of agent in Europe	10,961,500 00
Total	<u>2,249,072,450 00</u>

The daily average issue has been nearly twenty-three hundred bonds, amounting to three million eight hundred thousand dollars, almost treble the average of the preceding year.

Statement showing the number of cases, number and amount of registered and coupon bonds, issued during the year ending June 30, 1879.

Loans.		Direct issues.			Exchanges.			Transfers.			Total issue.
		No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	No. of cases.	Bonds issued.	Amount.	Amount.
Spanish indemnity	R							6	10	\$36, 283 66	\$36, 283 66
1861—February 8	C				36	106	\$246, 000	311	858	3, 434, 000 00	3, 680, 000 00
Oregon war	R							5	34	14, 200 00	14, 200 00
1861—July 17	C				284	1, 404	5, 989, 950	1, 373	6, 423	24, 295, 000 00	30, 284, 950 00
1863	R				214	675	2, 137, 000	758	2, 945	10, 668, 200 00	12, 805, 200 00
1864—10 40s	C				104	601	1, 408, 400	787	5, 346	31, 226, 800 00	32, 635, 200 00
Consols of 1865	R				153	1, 683	5, 130, 350	445	5, 984	46, 328, 350 00	51, 458, 700 00
Consols of 1867	C				1, 294	7, 034	32, 066, 250	1, 899	13, 736	89, 109, 350 00	121, 173, 600 00
Consols of 1868	R				106	298	555, 000	230	689	2, 095, 000 00	2, 650, 000 00
Pacific Railroad loans	R							371	1, 877	9, 282, 000 00	9, 282, 000 00
5 per cent. funded, 1881	C				664	5, 826	32, 308, 650	2, 603	13, 749	58, 734, 200 00	91, 042, 850 00
4½ per cent. funded, 1891	R	10	7, 450	\$6, 175, 900							6, 175, 900 00
	C	6	375	2, 800, 000	487	3, 316	12, 309, 500	3, 013	17, 894	56, 493, 900 00	71, 603, 400 00
4 per cent. funded, 1907	R	5, 905	431, 227	243, 073, 400							243, 073, 400 00
	C	11, 430	97, 562	321, 177, 250	1, 239	22, 513	28, 528, 450	9, 982	60, 808	118, 511, 500 00	463, 217, 200 00
3.65 per cent. District of Columbia	R				106	243	657, 000	155	789	2, 247, 000 00	2, 904, 000 00
Total		17, 351	536, 614	573, 226, 550	4, 687	43, 609	121, 336, 550	21, 438	131, 142	452, 475, 783 66	1, 147, 038, 583 66

REGISTER.

Statement showing the number and amount of registered and coupon bonds canceled during the year ending June 30, 1879.

Loans.		Redemptions.		Exchanges.		Transfers.		Total canceled.
		Number of bonds redeemed.	Amount.	Number of coupon bonds canceled.	Amount.	Number of registered bonds canceled.	Amount.	Amount.
Spanish indemnity	R					9	\$36,283 66	\$36,283 66
1861—February 8	R			246	\$246,000			246,000 00
Oregon war	R					986	3,434,000 00	3,434,000 00
1861—July 17	C					69	14,200 00	14,200 00
1862	C			8,036	5,989,950			5,989,950 00
	R					6,526	24,295,000 00	24,295,000 00
1862	C	100	\$29,450					29,450 00
	R							
1863	C			2,891	2,137,000			2,137,000 00
	R					3,108	10,668,200 00	10,668,200 00
1864—10-40s	C			2,002	1,408,400			1,408,400 00
	R					3,754	31,226,800 00	31,226,800 00
1864—June 30	C	71	28,769					28,769 00
	R	1	100					100 00
1865	C	387	257,900					257,900 00
	R	8	8,000					8,000 00
Consols of 1865	C	86,758	41,886,160	7,406	5,130,350			47,016,450 00
	R	11,431	58,075,760			7,457	46,328,350 00	104,404,050 00
Consols of 1867	C	2,627	4,836,550	60,278	32,066,250			36,902,800 00
	R	14,095	42,423,900			16,179	89,100,350 00	131,533,250 00
Consols of 1868	C	19	4,600	2,012	555,000			559,600 00
	R	295	1,564,500			695	2,095,000 00	3,659,500 00
Pacific Railroad loans	C					2,463	9,282,000 00	9,282,000 00
5 per cent. funded, 1881	R			38,521	32,308,650			32,308,650 00
	C					11,676	58,734,200 00	58,734,200 00
4½ per cent. funded, 1891	R			13,571	12,309,500			12,309,500 00
	C					12,340	56,493,900 00	56,493,900 00
4 per cent. funded, 1907	R			31,978	28,528,450			28,528,450 00
	C					41,800	118,511,500 00	118,511,500 00
3.65 per cent. District of Columbia	R			1,575	657,000			657,000 00
	C					743	2,247,000 00	2,247,000 00
Total		115,792	*149,115,500	168,516	121,336,550	199,805	452,475,783 66	722,927,833 66

* As per records of this office.

NOTE AND COUPON DIVISION.

At the close of the fiscal year ending June 30, 1879, the employes of this division consisted of twenty-eight clerks, ten males and eighteen females, and two messengers.

The whole number of clerks employed during the year was thirty-three, ten males and twenty-three females.

The average number of clerks per month during the year was twenty-six, eight males and eighteen females.

The following consolidated statement exhibits the character and amount of work accomplished during the fiscal year ending June 30, 1879.

Redeemed, exchanged, and transferred United States bonds, with coupons attached, examined, registered, and scheduled for destruction.

Authorizing act.	No. of bonds.	Amount.	No. of coupons.
March 3, 1865, May and November	80, 104	\$69, 688, 300	1, 289, 017
March 3, 1865, consols	39, 912	20, 184, 850	568, 569
July 17 and August 5, 1861	6, 229	4, 831, 600	33, 495
July 14, 1870, and January 20, 1871; funded loan 1881, 5 per cent.	46, 973	42, 171, 800	609, 868
July 14, 1870, and January 20, 1871; funded loan 1891, $4\frac{1}{2}$ per cent.	19, 298	16, 350, 200	1, 012, 014
July 14, 1870, and January 20, 1871; consols 1907, 4 per cent	23, 763	16, 466, 000	2, 751, 176
	216, 279	169, 692, 750	6, 264, 139

Treasury-notes, interest coin-checks, coin and currency certificates, assorted, arranged, counted, registered, and compared.

Notes, interest coin-checks, and certificates.	Authorizing act.	No. of pieces.	Amount.
Three years' 7 $\frac{1}{2}$ Treasury-notes	July 17, 1861	3	\$200 00
Certificates of indebtedness	Mar. 1, 1862	1	1, 000 00
One and two years' 5 per cent. notes	Mar. 3, 1863	145	3, 630 00
Coin-certificates	do	28, 875	58, 482, 000 00
Three years' 6 per cent. compound-interest notes	Mar. 3, 1863	650	14, 130 00
Three years' 7 $\frac{1}{2}$ Treasury-notes	June 30, 1864		
	June 30, 1864	89	10, 350 00
Interest coin-checks, 1881	Mar. 3, 1865		
	July 14, 1870	17, 417	7, 335, 186 29
Interest coin-checks, 1891	Jan. 20, 1871		
	July 14, 1870	16, 681	4, 323, 243 58
Interest coin-checks, 1907	Jan. 20, 1871		
	July 14, 1870	12, 631	1, 222, 142 03
Currency-certificates	Jan. 20, 1871	5, 997	54, 105, 000 00
Interest checks, old funded debt, District of Columbia	June 8, 1872	581	27, 478 59
		83, 070	125, 524, 360 49

Redeemed coupons detached from bonds and notes, assorted, arranged numerically, and counted, 2,628,560; registered, 2,394,689; examined and compared, 2,361,691.

NOTE AND FRACTIONAL CURRENCY DIVISION.

Statement showing the number of notes and amount of United States notes and fractional currency examined, counted, canceled, and destroyed for the fiscal year ending June 30, 1879.

	No. of notes.	Amount.
United States notes, new issue	229, 622	\$2, 336, 000
United States notes, series 1869	3, 164, 261	25, 899, 150
United States notes, series 1874	2, 708, 267	6, 463, 350
United States notes, series 1875	10, 385, 390	25, 562, 450
United States notes, series 1878	1, 030, 663	2, 577, 850
United States demand notes	118	785
United States fractional currency, 1st issue	21, 340	7, 990
United States fractional currency, 2d issue	35, 000	6, 435
United States fractional currency, 3d issue	83, 668	8, 855
United States fractional currency, 4th issue	600, 000	87, 000
United States fractional currency, 4th issue, 2d series	40, 000	20, 000
United States fractional currency, 4th issue, 3d series	144, 000	72, 000
United States fractional currency, 5th issue	2, 899, 000	523, 600
	21, 341, 929	63, 565, 465

TONNAGE DIVISION.

The total tonnage of the country exhibits a decrease of 43,164 tons, the enrolled tonnage having increased 92,242 tons, the licensed (under 20 tons) 2,108 tons, while the registered tonnage has decreased 137,514 tons.

The aggregate has been reduced by vessels lost at sea and sold to foreigners during years past, which were not reported to this office or taken from the tonnage balance until the past year. This alone amounts to near the decrease from the previous year.

Below are given the totals for the last two years:

	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Registered.....	3,037	1,629,047	2,717	1,491,533
Enrolled and licensed.....	22,227	2,583,717	22,494	2,678,067
Total.....	25,264	4,212,764	25,211	4,169,601

The comparison of the different classes of vessels is as follows:

	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels.....	17,523	2,521,319	17,042	2,422,813
Steam-vessels.....	4,472	1,167,878	4,569	1,176,172
Canal-boats.....	1,071	88,691	1,206	103,738
Barges.....	2,198	435,076	2,394	466,878
Total.....	25,264	4,212,764	25,211	4,169,601

It may be seen from the foregoing that the steam-tonnage has increased 8,493 tons, the canal-boat tonnage 15,046 tons, and the barge tonnage 31,802 tons, while the sailing-tonnage has decreased 98,506 tons.

The proportion of the sailing-tonnage registered is 55 per centum, and the steam-tonnage 13 per centum.

SHIP-BUILDING.

The following table exhibits the class, number, and tonnage of the vessels built during the last two years:

	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Sailing-vessels.....	532	106,067	468	66,867
Steam-vessels.....	334	81,860	335	86,361
Canal-boats.....	19	1,908	36	4,069
Barges.....	373	45,669	293	35,733
Total.....	1,258	235,504	1,132	193,030

From the foregoing it appears that the amount built during the past year was less by 42,474 tons than that of the preceding year.

The tonnage built during the last two years in the several grand divisions of the country is shown below:

	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Atlantic and Gulf coasts.....	634	143,805	592	104,475
Pacific coast.....	63	11,333	65	11,207
Northern lakes.....	101	11,438	95	15,135
Western rivers.....	460	68,928	330	62,213
Total.....	1,258	235,504	1,132	193,030

The following table exhibits the iron tonnage built in the country since 1868:

	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
Sailing vessels.....		1,039	679	2,067								
Steam-vessels.....	2,801	3,545	7,602	13,412	12,766	26,548	33,097	21,632	21,346	5,927	26,960	22,008
Total.....	2,801	4,584	8,281	15,479	12,766	26,548	33,097	21,632	21,346	5,927	26,960	22,008

Tables showing the amount of iron tonnage outstanding may be found in Part 2, Report on Commerce and Navigation.

THE FISHERIES.

The tonnage engaged in the fisheries during the last two years is as follows:

	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Cod and mackerel fisheries.....	2,435	86,546	2,571	79,885
Whale fisheries.....	182	39,700	185	40,028

Below is shown the amount of tonnage employed in the cod and mackerel fisheries, with the per centum of each State:

State.	Tonnage.	Per cent.
Maine.....	19,350	24.4
New Hampshire.....	1,092	1.3
Massachusetts.....	41,735	52.2
Rhode Island.....	2,794	3.5
Connecticut.....	4,835	6.0
New York.....	7,886	9.9
New Jersey.....	25	0.0
Pennsylvania.....	5	0.0
Virginia.....	20	0.0
California.....	2,124	2.6
Oregon.....	70	0.1
Total.....	79,885	100.0

This shows a decrease of about 8 per cent. during the year:

The tonnage employed in the whale fisheries is given below :

Customs districts.	1878.		1879.	
	Vessels.	Tons.	Vessels.	Tons.
Boston, Mass	4	423	5	531
Barnstable, Mass	23	2, 209	20	1, 940
Edgartown, Mass	3	634	4	720
New Bedford, Mass	141	34, 882	144	35, 208
New London, Conn	11	1, 552	12	1, 629
San Francisco, Cal	2	132	.....	.....
Total	182	39, 700	185	40, 028

Of the above nearly 88 per cent. belongs at New Bedford. Complete tables showing the various classes of tonnage may be found in the appendix to this report.

DIVISION OF RECEIPTS AND EXPENDITURES.

The following statement exhibits the work of this division for the year ending June 30, 1879 :

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal-revenue, and public-debt expenditures and repayments was	24, 025	
In the preceding year	22, 145	
Increase		1, 880
The number of warrants registered for receipts from customs, lands, internal revenue, direct tax, and miscellaneous sources, was	11, 220	
In the preceding year	10, 924	
Increase		296
The number of warrants registered for payments and repayments in the War, Navy, and Interior (pension and Indian) Departments was	16, 797	
In the preceding year	11, 332	
Increase		5, 465
The number of drafts registered was	40, 760	
In the preceding year	30, 112	
Increase		10, 648
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal-revenue, miscellaneous, and public debt receipts and expenditures was	5, 432	
In the preceding year	5, 087	
Increase		345
The number of certificates furnished for settlement of accounts was	12, 759	
In the preceding year	12, 933	
Decrease		174
The number of accounts received from the First and Fifth Auditors and Commissioner of General Land Office was	22, 862	
In the preceding year	21, 578	
Increase		1, 284

In the appendix will be found a statement of the receipts and expenditures of the government as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also, statements of the money expended and number of persons employed, and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

Very respectfully, your obedient servant,

G. W. SCOFIELD,
Register.

Hon. JOHN SHERMAN,
Secretary of the Treasury.

APPENDIX.

Statement of the receipts of the United States for the fiscal year ending June 30, 1879.

FROM CUSTOMS.

A. Vandine, collector, Aroostook, Me.	\$9,300 25
N. B. Nutt, collector, Passamaquoddy, Me.	59,099 03
George Leavitt, collector, Machias, Me.	315 29
E. D. Hopkins, collector, Frenchman's Bay, Me.	49 78
W. H. Sargent, collector, Castine, Me.	275 04
James A. Hall, collector, Waldoborough, Me.	1,140 11
O. McFadden, collector, Wiscasset, Me.	409 80
W. C. Marshall, collector, Belfast, Me.	1,137 76
E. S. J. Nealley, collector, Bath, Me.	34,442 18
L. M. Morrill, collector, Portland, Me.	244,731 25
J. W. Sargent, collector, Kennebunk, Me.	733 04
E. T. Fox, collector, Bangor, Me.	6,947 23
A. F. Howard, collector, Portsmouth, N. H.	10,359 29
William Wells, collector, Vermont, Vt.	568,609 91
W. H. Huse, collector, Newburyport, Mass.	2,196 73
F. J. Babson, collector, Gloucester, Mass.	5,843 04
C. H. Odell, collector, Salem, Mass.	12,465 90
S. Dodge, collector, Marblehead, Mass.	1,102 06
A. W. Beard, collector, Boston, Mass.	13,572,737 30
Thomas Russell, late collector, Boston, Mass.	3,072 79
Thomas Loring, late collector, Plymouth, Mass.	38 64
S. H. Doten, collector, Plymouth, Mass.	18,250 22
J. Brady, jr., collector, Fall River, Mass.	3,145 37
F. B. Goss, collector, Barnstable, Mass.	240 82
C. F. Swift, late collector, Barnstable, Mass.	28 83
J. A. P. Allen, collector, New Bedford, Mass.	33,883 05
C. B. Marchant, collector, Edgartown, Mass.	937 06
James Shaw, late collector, Providence, R. I.	100,344 88
C. Harris, collector, Providence, R. I.	38,914 14
A. S. De Wolf, collector, Bristol, R. I.	31 80
F. A. Pratt, collector, Newport, R. I.	549 90
A. Putnam, collector, Middletown, Conn.	6,538 14
J. A. Tibbetts, collector, New London, Conn.	52,713 05
C. Northrop, collector, New Haven, Conn.	254,949 64
J. S. Hanover, collector, Fairfield, Conn.	2,636 19
George Hubbard, collector, Stonington, Conn.	160 40
D. K. Carter, late collector, Genesee, N. Y.	80,650 48
W. S. Simpson, collector, Genesee, N. Y.	22,308 97
D. C. Fort, collector, Oswego, N. Y.	493,332 08
P. P. Kidder, collector, Dunkirk, N. Y.	158 69
J. C. Whitney, late collector, Albany, N. Y.	99,089 49
W. N. S. Sanders, collector, Albany, N. Y.	5,748 71
B. Flagler, collector, Niagara, N. Y.	209,403 93
J. Tyler, collector, Buffalo, N. Y.	406,242 05
S. P. Remington, collector, Oswegatchie, N. Y.	121,003 69
S. Moffett, collector, Champlain, N. Y.	178,842 36
C. A. Arthur, late collector, New York, N. Y.	5,238,096 73
E. A. Merritt, collector, New York, N. Y.	92,202,246 36
S. Cooper, late collector, Cape Vincent, N. Y.	20,642 23
G. W. Warren, collector, Cape Vincent, N. Y.	3,503 00
C. H. Houghton, collector, Perth Amboy, N. J.	4,064 44
J. H. Elmer, collector, Bridgeton, N. J.	150 75
W. A. Baldwin, collector, Newark, N. J.	6,733 90
A. P. Tutton, collector, Philadelphia, Pa.	8,024,228 96
H. L. Brown, collector, Erie, Pa.	6,293 36
J. S. Rutan, collector, Pittsburgh, Pa.	55,544 69
L. Thompson, collector, Delaware, Del.	17,494 29
J. L. Thomas, collector, Baltimore, Md.	2,023,341 83
Thomas J. K. Jones, collector, Annapolis, Md.	300 40
F. Dodge, collector, Georgetown, D. C.	8,073 34
C. S. Mills, collector, Richmond, Va.	18,769 25
J. S. Braxton, collector, Norfolk, Va.	41,831 21
George Toy, collector, Cherrystone, Va.	556 41
B. S. Burch, collector, Petersburg, Va.	128 81
A. A. Warfield, collector, Alexandria, Va.	1,026 77
J. Gilchrist, collector, Wheeling, W. Va.	737 30
A. C. Davis, collector, Beaufort, N. C.	3 81
Charles G. Manning, collector, Albemarle, N. C.	260 09
T. A. Henry, collector, Pamlico, N. C.	1,649 91
W. P. Canaday, collector, Wilmington, N. C.	45,300 62
C. H. Baldwin, collector, Charleston, S. C.	53,727 51
H. F. Heriot, collector, Georgetown, S. C.	75 38
George Gage, collector, Beaufort, S. C.	11,769 09
G. Holmes, collector, Beaufort, S. C.	1,524 90
Carried forward.	125,444,087 50

Statement of the receipts of the United States, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward	\$125,444,087 50	
James Atkins, collector, Savannah, Ga	59,620 30	
J. Shepard, collector, Saint Mary's, Ga	970 71	
J. T. Collins, collector, Brunswick, Ga	15,695 98	
J. C. Goodloe, late collector, Mobile, Ala	6 98	
R. T. Smith, collector, Mobile, Ala	31,358 49	
H. G. Henderson, collector, Pearl River, Miss	3,955 29	
A. J. Murat, collector, Apalachicola, Fla	764 00	
F. N. Wicker, collector, Key West, Fla	248,062 39	
J. W. Howell, collector, Fernandina, Fla	3,431 96	
Thomas F. House, collector, Saint Augustine, Fla	45 71	
J. M. Currie, collector, Saint Mark's, Fla	4,697 63	
E. Hopkins, collector, Saint John's, Fla	1,130 80	
H. Potter, late collector, Pensacola, Fla	800 00	
F. C. Humphreys, collector, Pensacola, Fla	47,267 67	
G. L. Smith, late collector, New Orleans, La	912,773 43	
A. S. Badger, collector, New Orleans, La	459,909 82	
J. R. Jolley, collector, Teche, La	47 37	
B. G. Shields, late collector, Galveston, Tex	52,078 33	
N. Patten, late collector, Galveston, Tex	2 52	
E. M. Pease, collector, Galveston, Tex	13,452 22	
C. R. Prouty, collector, Saluria, Tex	8,278 85	
S. C. Slade, collector, Paso del Norte, Tex	17,324 00	
R. Paschal, collector, Corpus Christi, Tex	10,353 57	
S. M. Johnson, collector, Corpus Christi, Tex	10,617 48	
J. L. Haynes, collector, Brazos de Santiago, Tex	19,366 50	
W. J. Smith, collector, Memphis, Tenn	10,653 39	
A. Woolf, collector, Nashville, Tenn	874 40	
T. O. Shackilford, collector, Louisville, Ky	35,293 09	
R. H. Stephenson, collector, Cincinnati, Ohio	413,050 00	
J. C. Pool, collector, Sandusky, Ohio	434 49	
J. W. Fuller, collector, Miami, Ohio	5,490 19	
G. W. Howe, collector, Cuyahoga, Ohio	64,970 73	
D. V. Bell, collector, Detroit, Mich	180,395 71	
C. Y. Osborn, collector, Superior, Mich	4,717 54	
A. C. Akeley, collector, Michigan, Mich	967 31	
J. P. Sanborn, collector, Huron, Mich	75,484 18	
W. H. Smith, collector, Chicago, Ill	1,487,361 84	
J. C. Jewell, collector, Evansville, Ind	319 73	
G. St. Gem, collector, Saint Louis, Mo	1,109,708 48	
D. E. Lyon, collector, Dubuque, Iowa	8 50	
J. Nazro, collector, Milwaukee, Wis	77,254 74	
V. Smith, collector, Duluth, Minn	2,209 48	
I. Frankenfield, collector, Minnesota, Minn	11,687 65	
E. McMurtrie, collector, Minnesota, Minn	2,215 02	
T. A. Cummings, collector, Montana and Idaho	4,010 55	
J. Campbell, collector, Omaha, Nebr	822 21	
W. D. Hare, collector, Oregon, Oreg	20,032 51	
John Kelly, collector, Willamette, Oreg	101,016 92	
H. A. Webster, collector, Puget Sound, Wash	12,092 36	
T. P. Shannon, collector, San Francisco, Cal	6,244,800 80	
R. P. Hammond, late collector, San Francisco, Cal	6,000 00	
W. W. Bowers, collector, San Diego, Cal	12,289 11	
H. C. DeAhna, collector, Alaska, Alaska	133 13	
E. H. Francis, acting collector, Alaska, Alaska	302 05	
		\$137,250,047 70

FROM SALES OF PUBLIC LANDS.

Commissioner of General Land Office	81 13	
Commissioner of general land office, Indiana	6 10	
Commissioner of general land office, Ohio	122 15	
Commissioner of general land office, Illinois	403 82	
Commissioner of general land office, Missouri	200 00	
Commissioner of general land office, Iowa	50 00	
Commissioner of general land office, Nebraska	150 00	
Commissioner of general land office, Kansas	348 31	
Commissioner of general land office, Arkansas	100 00	
Commissioner of general land office, Wisconsin	150 00	
G. M. Ballard, receiver of public moneys, Indianapolis, Ind	29 00	
F. Hannah, receiver of public moneys, Traverse City, Mich	367 81	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich	4,970 54	
J. M. Farland, receiver of public moneys, Detroit, Mich	372 00	
F. J. Burton, receiver of public moneys, East Saginaw, Mich	3,979 47	
J. L. Jennings, late receiver of public moneys, Reed City, Mich	456-01	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich	3,634 37	
D. L. Quaw, receiver of public moneys, Warsaw, Wis	2,369 89	
I. F. Wing, receiver of public moneys, Bayfield, Wis	10,021 43	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis	2,190 83	
N. Thatcher, receiver of public moneys, Menasha, Wis	6,944 90	
J. Ulrich, receiver of public moneys, La Crosse, Wis	2,775 15	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis	3,881 71	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn	11,010 09	
Carried forward	54,834 41	137,250,047 70

Statement of the receipts of the United States, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$54,834 41	\$137,250,047 70
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	7,946 91	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn.....	12,279 97	
J. P. Moulton, receiver of public moneys, Worthington, Minn.....	15,531 94	
W. H. Greenleaf, late receiver of public moneys, Benson, Minn.....	7,544 34	
H. W. Stone, receiver of public moneys, Benson, Minn.....	2,799 72	
P. C. Stettin, receiver of public moneys, Detroit, Minn.....	27,531 67	
T. H. Pressnell, receiver of public moneys, Duluth, Minn.....	2,486 21	
Ole Peterson, late receiver of public moneys, Saint Cloud, Minn.....	104 31	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.....	5,182 93	
C. C. Goodnow, receiver of public moneys, New Ulm, Minn.....	14,732 25	
H. K. Eaton, late receiver of public moneys, Osage, Iowa.....	175 44	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa.....	3,025 80	
James Dumars, receiver of public moneys, Springfield, Mo.....	805 39	
L. Davis, receiver of public moneys, Ironton, Mo.....	999 23	
George Ritchey, receiver of public moneys, Boonville, Mo.....	594 66	
Thomas Bales, receiver of public moneys, Dardanelle, Ark.....	2,697 19	
A. Hodges, late receiver of public moneys, Little Rock, Ark.....	109 12	
A. S. Prather, late receiver of public moneys, Harrison, Ark.....	276 05	
J. F. Fagin, receiver of public moneys, Little Rock, Ark.....	2,205 99	
A. A. Trifts, receiver of public moneys, Camden, Ark.....	1,011 83	
R. S. Armitage, receiver of public moneys, Harrison, Ark.....	2,022 20	
J. A. Somerville, receiver of public moneys, Mobile, Ala.....	212 86	
P. J. Strobach, receiver of public moneys, Montgomery, Ala.....	6,120 13	
P. J. Kaufman, receiver of public moneys, Huntsville, Ala.....	375 76	
R. J. Alcorn, receiver of public moneys, Jackson, Miss.....	2,541 50	
A. E. Lamee, receiver of public moneys, Natchitoches, La.....	107 17	
George Baldy, receiver of public moneys, New Orleans, La.....	880 55	
John S. Ray, receiver of public moneys, Monroe, La.....	145 79	
H. M. Waters, receiver of public moneys, Independence, Kans.....	493 86	
J. M. Hodge, late receiver of public moneys, Kirwin, Kans.....	4,148 56	
L. J. Best, receiver of public moneys, Kirwin, Kans.....	10,550 58	
J. L. Dyer, receiver of public moneys, Wichita, Kans.....	8,551 94	
D. R. Wagstaff, receiver of public moneys, Salina, Kans.....	16,678 75	
W. J. Hunter, receiver of public moneys, Hays City, Kans.....	9,428 71	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.....	9,568 24	
E. Gilbert, late receiver of public moneys, Larned, Kans.....	43 07	
H. Booth, receiver of public moneys, Larned, Kans.....	24,741 97	
H. Kelly, receiver of public moneys, Topeka, Kans.....	3,808 92	
George W. Watson, receiver of public moneys, Topeka, Kans.....	1,642 89	
James Stott, receiver of public moneys, Niobrara, Nebr.....	1,500 25	
G. W. Dorsey, receiver of public moneys, Bloomington, Nebr.....	12,210 77	
J. Taffe, receiver of public moneys, North Platte, Nebr.....	4,423 39	
J. S. McClary, receiver of public moneys, Norfolk, Nebr.....	712 35	
R. B. Harrington, receiver of public moneys, Beatrice, Nebr.....	1,462 90	
W. Anyan, receiver of public moneys, Grand Island, Nebr.....	7,002 47	
C. N. Baird, receiver of public moneys, Lincoln, Nebr.....	1,848 32	
T. T. Singiser, receiver of public moneys, Oxford, Idaho.....	261 70	
R. J. Munroe, receiver of public moneys, Lewiston, Idaho.....	12,726 48	
James Stout, receiver of public moneys, Boise City, Idaho.....	4,692 93	
E. M. Brown, receiver of public moneys, Bismarck, Dak.....	4,219 38	
T. M. Pugh, receiver of public moneys, Fargo, Dak.....	42,777 76	
J. F. McKenna, receiver of public moneys, Deadwood, Dak.....	1,812 49	
J. M. Washburn, receiver of public moneys, Sioux Falls, Dak.....	42,722 12	
L. D. F. Poore, receiver of public moneys, Springfield, Dak.....	12,933 75	
L. J. Bayless, receiver of public moneys, Yankton, Dak.....	11,523 26	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.....	7,615 71	
C. B. Hickman, receiver of public moneys, Lake City, Colo.....	3,312 57	
S. T. Thomson, receiver of public moneys, Denver, Colo.....	9,556 06	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	4,685 47	
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	5,170 17	
W. K. Burchinell, receiver of public moneys, Fair Play, Colo.....	16,019 84	
S. Star, late receiver of public moneys, Helena, Mont.....	12 90	
F. P. Sterling, receiver of public moneys, Helena, Mont.....	22,057 05	
J. V. Bogert, receiver of public moneys, Bogeman, Mont.....	1,735 98	
C. M. Howard, late receiver of public moneys, Santa Fe, N. Mex.....	98 91	
E. Brevoort, receiver of public moneys, Santa Fe, N. Mex.....	10,538 50	
M. Barela, receiver of public moneys, La Mesilla, N. Mex.....	1,508 24	
S. C. Wright, receiver of public moneys, Carson City, Nev.....	9,922 26	
J. J. Works, late receiver of public moneys, Eureka, Nev.....	2,053 20	
H. Carpenter, receiver of public moneys, Eureka, Nev.....	5,940 00	
J. W. Wright, receiver of public moneys, Pioche, Nev.....	160 00	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.....	13,753 81	
C. N. Thornberg, receiver of public moneys, The Dalles, Oreg.....	9,373 83	
T. R. Harrison, receiver of public moneys, Oregon City, Oreg.....	2,859 32	
D. Chaplin, receiver of public moneys, Le Grand, Oreg.....	12,300 76	
George Conn, receiver of public moneys, Lake View, Oreg.....	4,428 97	
R. G. Stuart, receiver of public moneys, Olympia, Wash.....	12,760 83	
E. N. Sweet, receiver of public moneys, Colfax, Wash.....	18,638 97	
S. W. Brown, receiver of public moneys, Vancouver, Wash.....	4,458 63	
W. C. Painter, late receiver of public moneys, Walla Walla, Wash.....	1,012 73	
A. Reed, receiver of public moneys, Walla Walla, Wash.....	37,524 69	

Carried forward.....

647,178 44 137,250,047 70

Statement of the receipts of the United States, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$647, 178 44	\$137, 250, 047 70
M. M. Banc, receiver of public moneys, Salt Lake, Utah.....	29, 593 61	
L. Ruggles, receiver of public moneys, Florence, Ariz.....	8, 200 00	
George Lount, receiver of public moneys, Prescott, Ariz.....	3, 004 87	
John Varnum, receiver of public moneys, Gainesville, Fla.....	8, 953 73	
O. Morgan, receiver of public moneys, Tallahassee, Fla.....	400 00	
I. C. Whipple, receiver of public moneys, Cheyenne, Wyo.....	7, 215 40	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	3, 271 00	
O. Perriu, receiver of public moneys, Stockton, Cal.....	18, 320 47	
T. Lindsey, receiver of public moneys, Visalia, Cal.....	15, 849 30	
A. Miller, receiver of public moneys, Susanville, Cal.....	23, 580 73	
H. Fellows, late receiver of public moneys, Sacramento, Cal.....	18, 831 40	
H. O. Beatty, receiver of public moneys, Sacramento, Cal.....	5, 097 93	
T. May, late receiver of public moneys, Independence, Cal.....	247 21	
L. T. Crane, receiver of public moneys, Marysville, Cal.....	30, 732 46	
H. W. Osborn, receiver of public moneys, Bodie, Cal.....	3, 642 41	
S. Cooper, receiver of public moneys, Humboldt, Mo.....	39, 954 66	
A. Dolrowsky, receiver of public moneys, Sbasta, Cal.....	16, 361 94	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	31, 879 33	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	12, 526 17	
		\$924, 781 06

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue.....	6, 215, 397 59	
Treasurer United States.....	144 58	
L. H. Mayer, collector 1st district, Alabama.....	50, 082 16	
James Birney, late collector 2d district, Alabama.....	7, 096 76	
D. B. Booth, late collector 2d district, Alabama.....	5, 806 38	
W. W. Rapier, collector 2d district, Alabama.....	66, 805 71	
R. Johnson, late collector 3d district, Alabama.....	24 15	
T. Cordis, collector, Arizona.....	24, 308 78	
E. Wheeler, collector, Arkansas.....	115, 446 85	
W. Higby, collector 1st district, Cal.....	1, 911, 375 31	
A. L. Frost, collector 4th district, Cal.....	309, 576 28	
J. C. Wilson, late collector, Colorado.....	40, 170 74	
J. S. Wolfe, collector, Colorado.....	74, 765 65	
J. Selden, collector 1st district, Connecticut.....	248, 384 75	
D. F. Hollister, collector 2d district, Connecticut.....	271, 945 46	
W. K. Hollenbeck, late collector, Dakota.....	4, 116 75	
J. L. Pennington, collector, Dakota.....	30, 894 81	
J. McIntyre, collector, Delaware.....	378, 684 39	
A. A. Knight, collector, Florida.....	199, 304 10	
A. Clark, collector 2d district, Georgia.....	213, 589 98	
E. C. Wade, collector 3d district, Georgia.....	109, 008 67	
J. S. Fannin, late collector 3d district, Georgia.....	4, 665 20	
A. Savage, collector, Idaho.....	28, 335 39	
J. D. Harvey, collector 1st district, Illinois.....	8, 270, 947 97	
W. B. Allen, collector 2d district, Illinois.....	238, 317 48	
A. Nase, collector 3d district, Illinois.....	810, 198 16	
J. Tillson, collector, 4th district, Illinois.....	972, 623 72	
H. Knowles, collector 5th district, Illinois.....	6, 049, 457 43	
J. W. Hill, collector 7th district, Illinois.....	50, 303 29	
J. Merriam, collector 8th district, Illinois.....	1, 493, 591 81	
J. T. Harper, late collector 8th district, Illinois.....	110 00	
J. C. Willis, collector 13th district, Illinois.....	714, 394 57	
J. C. Veatch, collector 1st district, Indiana.....	196, 605 76	
W. Cumbach, collector 4th district, Indiana.....	3, 284, 579 46	
B. Boggs, collector 6th district, Indiana.....	604, 993 04	
F. White, collector, 7th district, Indiana.....	1, 278, 027 59	
D. W. Minshall, collector 7th district, Indiana.....	272, 555 94	
George Moon, collector 10th district, Indiana.....	143, 976 53	
J. F. Wildmer, collector 11th district, Indiana.....	76, 153 74	
M. M. Trumball, late collector 3d district, Iowa.....	5 00	
S. S. Farwell, collector 2d district, Iowa.....	284, 566 03	
J. E. Simpson, collector 3d district, Iowa.....	297, 168 80	
John Connell, collector 4th district, Iowa.....	172, 522 60	
L. P. Sherman, collector 5th district, Iowa.....	92, 338 37	
J. C. Carpenter, collector, Kansas.....	176, 935 57	
W. A. Stuart, collector 2d district, Kentucky.....	542, 185 94	
J. F. Buckner, collector 5th district, Kentucky.....	3, 042, 509 61	
W. S. Holden, collector 6th district, Kentucky.....	2, 883, 927 51	
A. M. Swoope, collector 7th district, Kentucky.....	894, 735 23	
W. J. Landrum, collector 8th district, Kentucky.....	158, 807 31	
J. E. Blaine, collector 9th district, Kentucky.....	118, 579 68	
J. Cockran, late collector 1st district, Louisiana.....	1 51	
A. Duperier, late collector 2d district, Louisiana.....	677 93	
B. T. Beauregard, collector 2d district, Louisiana.....	713 17	
H. Marks, collector district, Louisiana.....	588, 594 48	
F. P. Rollins, collector, Maine.....	75, 531 22	
R. M. Proud, collector, 3d district, Maryland.....	2, 163, 034 34	
D. C. Bruce, collector 4th district, Maryland.....	102, 712 50	
Carried forward.....	47, 262, 423 73	138, 174, 828 76

Statement of the receipts of the United States, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$47,262,423 73	\$138,174,828 76
R. C. Powers, collector, Mississippi.....	\$31,635 82	
J. Hill, collector, Mississippi.....	56,612 18	
C. W. Slack, collector 3d district, Massachusetts.....	1,190,589 39	
C. C. Dame, collector 5th district, Massachusetts.....	903,183 77	
E. R. Tinker, collector 10th district, Massachusetts.....	341,895 50	
M. Flanagan, late collector 1st district, Michigan.....	4 58	
L. S. Trowbridge, collector 1st district, Michigan.....	1,219,698 67	
H. B. Rowleson, collector 3d district, Michigan.....	193,320 77	
S. S. Bailey, collector 4th district, Michigan.....	111,128 68	
C. V. De Land, collector 6th district, Michigan.....	132,918 50	
A. C. Smith, collector 1st district, Minnesota.....	94,827 72	
W. Bickel, collector 2d district, Minnesota.....	211,858 27	
Isaac H. Sturgeon, collector 1st district, Missouri.....	4,374,814 40	
A. B. Carroll, collector 2d district, Missouri.....	56,288 24	
A. C. Stewart, collector 4th district, Missouri.....	278,085 62	
D. H. Budlong, collector 5th district, Missouri.....	106,580 02	
C. B. Wilkinson, late collector 6th district, Missouri.....	8,357 31	
R. T. Van Howe, collector 6th district, Missouri.....	207,676 26	
T. P. Fuller, collector, Montana.....	30,084 53	
F. C. Lord, collector, Nevada.....	61,139 20	
H. A. Newman, late collector, Nebraska.....	93,587 21	
T. W. Robb, late collector, Nebraska.....	481,774 12	
L. Cramer, collector, Nebraska.....	301,935 75	
A. H. Young, collector, New Hampshire.....	222,806 09	
W. P. Tatem, collector 1st district, New Jersey.....	224,550 99	
Culver Barclaw, collector 3d district, New Jersey.....	321,691 23	
R. B. Hathorn, collector 5th district, New Jersey.....	4,125,950 09	
G. A. Smith, collector, New Mexico.....	18,907 78	
J. Freeland, collector 1st district, New York.....	3,513,417 90	
M. B. Blake, collector 2d district, New York.....	2,915,918 49	
M. Weber, collector 3d district, New York.....	4,282,087 07	
M. D. Stivers, collector 11th district, New York.....	177,847 30	
J. M. Johnson, collector 12th district, New York.....	487,046 34	
R. P. Lathrop, collector 14th district, New York.....	571,915 15	
J. T. Masters, late collector 15th district, New York.....	16,497 91	
T. Stevenson, collector 15th district, New York.....	198,196 35	
J. C. P. Kencanaid, collector 21st district, New York.....	328,078 10	
J. B. Strong, collector 24th district, New York.....	706,144 73	
B. De Voe, collector 26th district, New York.....	239,719 86	
B. Van Horn, collector 28th district, New York.....	815,550 55	
F. Bull, collector 30th district, New York.....	1,197,999 40	
T. Powers, collector 2d district, North Carolina.....	77,270 73	
I. J. Young, collector 4th district, North Carolina.....	935,394 79	
W. H. Wheeler, collector 5th district, North Carolina.....	1,071,408 03	
John J. Mott, collector 6th district, North Carolina.....	338,659 93	
A. Smith, jr., collector 1st district, Ohio.....	10,832,383 61	
R. Williams, collector 3d district, Ohio.....	968,267 96	
R. P. Kennedy, collector 4th district, Ohio.....	476,026 88	
J. Pursell, collector 6th district, Ohio.....	610,539 64	
C. C. Wolcott, collector 7th district, Ohio.....	299,287 65	
C. Wagoner, collector 10th district, Ohio.....	985,137 32	
H. Chase, late collector 10th district, Ohio.....	24,823 87	
B. F. Coates, collector 11th district, Ohio.....	776,261 73	
J. L. Kissinger, late collector 15th district Ohio.....	3,894 38	
J. Palmer, collector 15th district, Ohio.....	169,019 27	
W. P. Richardson, late collector 15th district, Ohio.....	1,418 06	
C. B. Pettingell, collector 18th district, Ohio.....	772,076 35	
J. C. Cartwright, collector, Oregon.....	68,878 15	
J. Ashworth, collector 1st district, Pennsylvania.....	2,262,116 01	
John M. Riley, late collector 4th district, Pennsylvania.....	26,000 00	
J. T. Valentine, collector 8th district, Pennsylvania.....	447,771 52	
T. A. Wiley, collector 9th district, Pennsylvania.....	870,264 95	
Edward H. Chase, collector 12th district, Pennsylvania.....	305,692 48	
C. J. Bruner, collector 14th district, Pennsylvania.....	160,200 77	
E. Scull, collector 16th district, Pennsylvania.....	171,123 50	
C. M. Lynch, collector 19th district, Pennsylvania.....	101,391 50	
J. C. Brown, collector 20th district, Pennsylvania.....	86,239 82	
J. W. Davis, collector 22d district, Pennsylvania.....	1,002,727 66	
J. M. Sullivan, collector 23d district, Pennsylvania.....	536,872 88	
E. H. Rhodes, collector, Rhode Island.....	230,583 17	
L. C. Carpenter, late collector, South Carolina.....	754 16	
E. M. Brayton, collector, South Carolina.....	108,028 47	
J. K. Miller, late collector, 1st district, Tennessee.....	556 46	
J. A. Cooper, collector 2d district, Tennessee.....	101,586 91	
P. A. Wilkinson, late collector 3d district, Tennessee.....	2,286 33	
M. M. Woodcock, collector 5th district, Tennessee.....	702,687 70	
D. B. Cliffe, late collector 5th district, Tennessee.....	101 21	
J. Taylor, late collector 6th district, Tennessee.....	386 55	
W. C. Webb, late collector 6th district, Tennessee.....	68 89	
E. T. McGee, collector 6th district, Tennessee.....	417 64	
R. T. Patterson, collector 8th district, Tennessee.....	104,766 84	

Carried forward..... 103,748,719 34 138,174,828 76

Statement of the receipts of the United States, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	\$103, 748, 719 34	\$138, 174, 828 76
W. H. Sinclair, collector 1st district, Texas	204, 650 46	
R. H. Lane, late collector 2d district, Texas	6, 728 78	
M. M. Brewster, late collector 3d district, Texas	5, 509 43	
B. C. Ludlow, collector 3d district, Texas	79, 707 45	
A. G. Mallory, collector 4th district, Texas	61, 725 03	
R. J. Hollister, collector, Utah	47, 457 02	
C. S. Dana, collector, Vermont	47, 978 87	
J. D. Brady, collector 2d district, Virginia	1, 150, 180 38	
O. H. Russell, collector 3d district, Virginia	2, 144, 170 66	
W. L. Fernald, collector 4th district, Virginia	1, 378, 594 91	
W. H. H. Stowell, late collector 4th district, Virginia	500 00	
J. H. Rives, collector 5th district, Virginia	1, 591, 519 23	
B. B. Botts, collector 6th district, Virginia	203, 362 41	
J. R. Hayden, collector, Washington Territory	30, 154 20	
J. H. Duval, collector 1st district, West Virginia	264, 806 31	
G. W. Brown, collector 2d district, West Virginia	45, 871 03	
J. M. Bean, collector 1st district, Wisconsin	2, 200, 131 11	
H. Hamden, collector 2d district, Wisconsin	145, 468 47	
A. K. Osborn, collector 3d district, Wisconsin	193, 717 72	
H. E. Kelly, collector 6th district, Wisconsin	89, 798 02	
E. P. Snow, collector, Wyoming	14, 659 75	
		113, 561, 610 58

FROM CONSULAR FEES.

C. M. Allen, consul, Bermuda	1, 687 75	
G. J. Abbott, consular agent, Windsor	504 97	
T. Adamson, consul, Pernambuco	5, 896 05	
D. Atwater, consul, Tahiti	369 27	
J. A. Bridgland, consul, Havre	5, 314 25	
E. P. Beauchamp, consul, Aix la Chapelle	245 50	
B. H. Barrows, consul, Dublin	1, 734 03	
A. Badeau, consul-general, London	7, 960 92	
S. P. Bayley, consul, Palermo	1, 327 95	
S. H. M. Byers, consul, Zurich	2, 158 40	
S. S. Blodgett, consul, Prescott	475 50	
James Buckley, vice-consul, Prescott	22 45	
E. L. Baker, consul, Buenos Ayres	2, 619 59	
O. B. Bradford, vice-consul-general, Shanghai	1, 670 80	
G. E. Bullock, consul, Cologne	1, 370 00	
E. S. Benson, vice-consul, Osaka and Hiogo	1, 740 00	
P. M. Baumberger, vice-consul, Genoa	44 40	
D. H. Bailey, consul, Hong-Kong	328 51	
A. W. Beard, collector customs, Boston, Mass.	8 61	
F. Belli, vice-consul, Palermo	350 65	
R. S. Chilton, consul, Clifton	272 50	
W. Crosby, consul, Talcahuano	685 43	
J. C. S. Colby, consul, Chin-Kiang	822 08	
A. Cone, consul, Para	1, 535 60	
R. W. Chamney, vice-consul, Mauritius	87 63	
N. Crane, consul, Manchester	2, 378 31	
F. Crocker, consul, Montevideo	1, 869 47	
S. F. Cooper, consul, Glasgow	2, 633 60	
J. A. Campbell, consul, Basle	1, 032 00	
T. M. Cordeiro, vice-consul-general, Rio de Janeiro ..	8, 614 71	
J. E. Colburn, vice-consul-general, Mexico	81 15	
T. Causius, consul, Bristol	967 79	
E. Conroy, consul, San Juan, P. R.	627 71	
R. F. Clayton, consul, Callao	2, 209 34	
J. S. Crosby, consul, Florence	1, 658 00	
A. J. Cassard, consul, Tampico	95 64	
H. W. Denison, vice-consul-general, Kanagawa	2, 878 05	
A. J. De Zeyk, consul, Lyons	1, 375 17	
O. M. Denny, consul, Tien-Tsin	312 40	
Charles Dupuy, vice-consul, Seychelles	192 33	
B. O. Duncan, consul, Naples	1, 252 03	
D. M. Dunn, consul, Prince Edward's Island	967 33	
L. E. Dyer, consul, Odessa	140 00	
W. W. Douglas, consul, Bradford	1, 294 57	
J. M. Donnan, consul, Belfast	3, 636 62	
M. M. De Lano, consul, Foo-Choo	500 43	
A. N. Duffie, consul, Cadiz	1, 162 45	
H. Driver, consul, Auckland	168 65	
H. W. Diman, consul, Lisbon	1, 704 21	
A. V. Dockery, consul, Leeds	825 00	
C. W. Drury, vice-consul, Lanthala	13 05	
S. W. Dabney, consul, Fayal	550 24	
R. Dawson, commercial agent, Ceylon	193 00	
T. M. Dawson, consul, Apia	61 80	
G. B. Dawson, consul, Cork	71 49	
R. A. Edes, consul, Bahia	1, 088 51	

Carried forward 79, 688 48 251, 736, 430 34

Statement of the receipts of the United States, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$79,688 48	\$251,736,439 34
J. T. Edgar, consul, Beirut.....	115 45	
W. W. Edgecomb, consul, Cape Town.....	840 43	
D. Eckstein, consul, Victoria.....	1,082 47	
P. M. Eder, consul, Guayaquil.....	1,059 62	
W. H. Edwards, consul-general, St. Petersburg.....	165 50	
E. E. Farman, consul-general, Cairo.....	318 00	
L. Fairchild, consul, Liverpool.....	11,257 47	
P. Figyelmesy, consul, Demarara.....	2,015 04	
J. L. Frisbie, consul, Rio Grande do Sul.....	337 20	
J. B. Gould, consul, Birmingham.....	4,733 09	
G. Grant, vice-consul, Leghorn.....	549 91	
M. Gavin, consul, Leghorn.....	1,827 97	
G. W. Griffin, consul, Apia.....	150 35	
G. Gerard, consul, Port Stanley.....	7 23	
N. K. Griggs, consul, Chemnitz.....	4,456 77	
S. Goutier, consul, Cape Haytien.....	738 43	
A. Gentle, vice-consul, Singapore.....	870 74	
W. H. Garfield, consul, Martinique.....	1,707 17	
B. Gerrish, jr., consul, Bordeaux.....	3,369 07	
George Gifford, commercial agent, Nantes.....	69 00	
J. M. Hinds, consul-general, Rio de Janeiro.....	809 97	
G. H. Heap, consul, Tunis.....	339 36	
W. C. Howell, consul, Quebec.....	2,036 19	
W. H. Hathorne, consul, Zanzibar.....	481 10	
J. J. Henderson, consul, Amoy.....	4,481 27	
D. K. Hobart, consul, Windsor.....	699 12	
H. C. Hall, consul, Havana.....	15,704 14	
G. E. Hoskinson, consul, Kingston.....	2,656 04	
R. T. Holley, consul, Barbadoes.....	1,235 41	
G. H. Horstman, consul, Munich.....	742 75	
G. H. Holt, consul, Gaspe Basin.....	16 50	
J. F. Hazelton, consul, Genoa.....	933 51	
A. M. Hancock, late consul, Malaga.....	77	
F. P. Hastings, vice-consul, Honolulu.....	583 57	
J. H. Jenks, commercial agent, Windsor.....	1,249 87	
E. B. Jones, consul, Newcastle.....	872 00	
M. M. Jackson, consul, Halifax.....	2,345 60	
P. Jones, consul, St. Domingo.....	942 81	
C. B. Jones, consul, Tripoli.....	9 00	
W. King, consul, Bremen.....	3,893 04	
H. Kingau, vice-consul, La Grange.....	947 35	
H. Kreisman, consul-general, Berlin.....	6,153 48	
F. Leland, consul, Hamilton.....	905 00	
A. E. Lee, consul-general, Frankfort.....	3,648 07	
J. C. Landreau, consul, Santiago de Cuba.....	1,620 52	
J. M. Langston, minister, Hayti.....	545 70	
O. M. Long, consul, Panama.....	1,534 30	
E. C. Lord, consul, Ningpo.....	74 56	
S. P. Lord, vice-consul-general, Melbourne.....	1,166 77	
C. P. Lincoln, consul, Canton.....	421 70	
H. L. Loring, vice-consul, Hong-Kong.....	3,318 24	
A. Lacombe, consul, Porto Cabello.....	300 00	
J. M. Lucas, consul, Tunstall.....	3,748 85	
A. C. Litchfield, consul-general, Calcutta.....	5,280 39	
H. F. Lasar, commercial agent, San Juan del Norte.....	33 00	
Morton, Rose & Co., bankers, London.....	105,734 63	
J. F. Mason, consul, Dresden.....	2,487 25	
E. Masi, vice-consul, Leghorn.....	33 50	
C. Mueller, consul, Amsterdam.....	312 88	
C. McMillan, consul-general, Rome.....	682 00	
M. McDougall, consul, Dundee.....	2,487 54	
J. E. Montgomery, consul, Genoa.....	546 00	
T. J. McLain, jr., consul, Nassau.....	1,326 75	
William Morey, consul, Ceylon.....	951 34	
A. Mullender, vice-consul, Verviers and Liege.....	215 50	
W. P. Mangum, consul, Nagasaki.....	582 36	
F. A. Matthews, consul, Tangier.....	10 00	
P. A. McKellar, consul, Valparaiso.....	1,315 14	
O. Malmross, consul, Pictou.....	219 60	
C. S. Mattoon, late consul, Honolulu.....	37 28	
H. C. Marston, consul, Port Louis, Mauritius.....	99 05	
G. M. Myer, vice-commercial agent, Goderich.....	37 00	
R. S. Newton, commercial agent, St. Paul de Loando.....	13 10	
J. Norton, late vice-consul, Brussels.....	662 65	
F. Newman, consul, Ceylon.....	373 51	
P. M. Nickerson, consul, Batavia.....	860 62	
P. J. Osterhaus, consul, Lyons.....	806 82	
G. H. Owen, consul, Messina.....	2,259 58	
C. A. Phelps, consul, Prague.....	2,376 04	
T. T. Prentiss, consul, Seychelles.....	265 01	
B. F. Peixotto, consul, Lyons.....	5,005 04	
J. S. Potter, consul, Stuttgart.....	1,516 75	

Carried forward.....

316,366 23 251,736,439 34

Statement of the receipts of the United States, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$316,366 28	\$251,736,439 84
F. W. Potter, consul, Marseilles.....	1,898 42	
A. C. Phillips, consul, Fort Erie.....	641 75	
E. P. Pellet, consul, Sabanilla.....	656 65	
S. D. Pace, consul, Port Sarnia.....	1,551 50	
George Pomutz, consul-general, St. Petersburg.....	211 75	
P. S. Post, consul, Vienna.....	4,898 67	
A. C. Prindle, consul, Para.....	998 89	
W. H. Polleys, consul, Barbadoes.....	1,355 02	
S. B. Packard, consul, Liverpool.....	6,503 04	
J. B. Payne, vice-consul, Manchester.....	39 16	
J. F. Quarles, consul, Malaga.....	2,194 41	
H. B. Ryder, consul, Copenhagen.....	93 50	
L. Richmond, consul, Cork.....	529 97	
W. W. Robinson, consul, Tamatave.....	194 19	
G. W. Roosevelt, consul, Auckland.....	328 36	
T. B. Reid, consul, Funchal.....	181 82	
J. T. Robeson, consul, Leith.....	1,122 59	
D. S. Richardson, acting consul, Mexico.....	38 00	
J. H. Stewart, consul, Leipsic.....	3,664 53	
W. W. Sikes, consul, Cardiff.....	2,191 37	
E. M. Smith, consul, Maranham.....	1,650 75	
A. D. Shaw, consul, Toronto.....	2,421 62	
E. Stanton, consul, Barmen.....	4,214 27	
W. P. Sutton, commercial agent, Matamoros.....	321 00	
C. O. Shepard, consul, Bradford.....	5,477 64	
J. W. Stryker, consul, Pernambuco.....	1,305 14	
R. J. Saxe, consul, St. John's.....	973 00	
James Scott, consul, Honolulu.....	7,547 00	
O. M. Spencer, consul, Genoa.....	790 85	
J. C. Smith, consul general, Montreal.....	3,501 60	
J. A. Skilton, consul, Mexico.....	18 45	
E. J. Smithers, consul, Smyrna.....	1,504 19	
A. G. Studer, consul, Singapore.....	1,584 34	
J. F. Shepard, consul, Hankow.....	704 54	
H. J. Sprague, consul, Gibraltar.....	1,216 46	
F. H. Schenck, consul, Barcelona.....	268 60	
D. Stearns, consul, Trinidad.....	2,255 15	
J. W. Steele, consul, Matanzas.....	3,541 05	
J. Stobel, vice-consul, Shanghai.....	4,066 39	
C. C. Simmons, vice-consul, St. Thomas.....	529 43	
J. A. Sutter, consul, Acapulco.....	975 94	
W. E. Sibell, consular agent, San Juan del Norte.....	609 94	
V. V. Smith, consul, St. Thomas.....	1,474 76	
J. W. Siler, consul, St. Helena.....	696 12	
D. Stamatiades, vice-consul-general, Constantinople.....	244 75	
A. H. Shipley, vice-consul, Auckland.....	10 00	
D. B. Sickles, consul, Bangkok.....	326 69	
W. J. Stevins, vice-consul, Malta.....	93 98	
J. Thorington, consul, Aspinwall.....	4,500 76	
A. W. Thayer, consul, Trieste.....	1,735 41	
S. T. Trowbridge, consul, Vera Cruz.....	2,252 53	
T. M. Terry, consul, Santiago, Cape Verde.....	198 51	
J. W. Taylor, consul, Winnipeg.....	215 50	
M. H. Twitchell, consul, Kingston.....	496 50	
J. M. True, consul, Kingston.....	62 50	
A. T. A. Torbert, consul-general, Paris.....	4,072 29	
George C. Tanner, consul, Verviers and Liege.....	961 50	
W. Thomson, consul, Southampton.....	236 40	
C. F. Therion, consul, Algiers.....	127 42	
G. F. Upton, consul, Geneva.....	140 11	
E. Vaughan, consul, Coaticook.....	4,219 07	
T. B. Van Buren, commercial agent, Kanagawa.....	7,840 40	
J. F. Valls, vice-consul, Matamoros.....	230 00	
W. H. Vesey, consul, Nice.....	335 00	
H. J. Winser, consul, Sonneberg.....	4,219 46	
C. B. Webster, consul, Sheffield.....	3,597 50	
J. M. Wilson, consul, Hamburg.....	6,290 50	
I. N. Wasson, consul, Quebec.....	520 81	
J. Wilson, consul, Brussels.....	4,522 09	
A. Willard, consul, Guaymas.....	521 75	
J. R. Weaver, consul, Antwerp.....	2,832 49	
D. B. Warner, consul, St. John's, N. B.....	2,887 82	
J. F. Winter, consul, Rotterdam.....	1,827 00	
J. G. Willson, consul, Jerusalem.....	107 25	
G. L. Washington, vice-consul, Matanzas.....	916 35	

449,610 4

FROM STEAMBOAT FEES.

James Atkins, collector, Savannah, Ga.....	3,145 75	
J. A. P. Allen, collector, New Bedford, Mass.....	481 85	
H. C. Akeley, collector, Michigan, Mich.....	4,496 20	
Carried forward.....	8,123 80	252,186,049 8

Statement of the receipts of the United States, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$8,123 80	\$252,186,049 83
W. L. Ashmore, collector, Burlington, N. J.	513 81	
C. A. Arthur, late collector, New York, N. Y.	1,903 45	
I. S. Adams, collector, Great Egg Harbor, N. J.	25 00	
J. C. Abercombrie, collector, Burlington, Iowa	75 00	
D. V. Bell, collector, Detroit, Mich.	6,305 05	
W. W. Bowers, collector, San Diego, Cal.	171 85	
W. A. Baldwin, collector, Newark, N. J.	963 20	
H. L. Brown, collector, Erie, Pa.	503 85	
C. H. Baldwin, collector, Charleston, S. C.	2,526 05	
J. S. Braxton, collector, Norfolk, Va.	3,894 10	
A. W. Beard, collector, Boston, Mass.	7,257 10	
B. S. Burch, collector, Petersburg, Va.	50 00	
J. Brady, jr., collector, Fall River, Mass.	1,139 30	
F. J. Babson, collector, Gloucester, Mass.	125 00	
A. S. Badger, collector, New Orleans, La.	4,685 65	
J. H. Bartlett, collector, Little Egg Harbor, N. J.	28 30	
J. T. Collins, collector, Brunswick, Ga.	266 25	
D. K. Cartter, Genesee, N. Y.	100 00	
W. P. Canaday, collector, Wilmington, N. C.	406 55	
S. Cooper, collector, Cape Vincent, N. Y.	475 40	
J. M. Currie, collector, St. Mark's, Fla.	199 05	
J. Campbell, collector, Omaha, Nebr.	780 45	
E. J. Costello, collector, Natchez, Miss.	100 00	
A. S. De Wolf, collector, Bristol, R. I.	225 30	
F. Dodge, collector, Georgetown, D. C.	862 45	
J. H. Elmer, collector, Bridgetown, N. J.	130 90	
J. Frankenfield, collector, Minnesota, Minn.	957 20	
D. G. Fort, collector, Oswego, N. Y.	1,406 75	
B. Flagler, collector, Niagara, N. Y.	113 80	
J. W. Fuller, collector, Miami, Ohio	575 20	
George Fisher, collector, Cairo, Ill.	934 75	
E. T. Fox, collector, Bangor, Me.	125 00	
George Frazee, collector, Burlington, Iowa	178 50	
J. Gilchrist, collector, Wheeling, W. Va.	7,009 25	
F. B. Goss, collector, Barnstable, Mass.	25 00	
G. Holmes, collector, Beaufort, S. C.	25 00	
J. S. Hanover, collector, Fairfield, Conn.	419 10	
W. H. Hase, collector, Newburyport, Mass.	275 00	
A. S. Howard, collector, Portsmouth, N. H.	150 00	
W. S. Havens, collector, Sag Harbor, N. Y.	5,466 20	
G. W. Howe, collector, Cuyahoga, Ohio	175 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.	25 00	
W. P. Hiller, collector, Nantucket, Mass.	143 10	
E. Hoskins, collector, Saint John's, Fla.	918 85	
H. F. Heriot, collector, Georgetown, S. C.	400 00	
G. Hubbard, collector, Stonington, Conn.	373 75	
C. H. Houghton, collector, Perth Amboy, N. J.	789 35	
J. A. Hall, collector, Waldoboro, Me.	351 25	
T. A. Henry, collector, Pamlico, N. C.	176 00	
W. D. Hare, collector, Oregon, Oreg.	459 95	
F. C. Humphreys, collector, Pensacola, Fla.	400 45	
P. C. Hall, collector, Vicksburg, Miss.	234 60	
J. L. Haynes, collector, Brazos Santiago	149 80	
T. S. Hodson, collector, Eastern Maryland	25 00	
C. Harris, collector, Providence, R. I.	772 55	
J. Hacker, collector, Southern Oregon	100 00	
J. F. House, collector, Saint Augustine, Fla.	25 00	
J. C. Jewell, collector, Evansville, Ind.	3,866 85	
T. J. K. Jones, collector, Annapolis, Md.	25 00	
J. R. Jolley, collector, Teche, La.	646 90	
P. P. Kidder, collector, Dunkirk, N. Y.	25 00	
J. Kelley, collector, Willamette, Oreg.	4,204 55	
I. Lord, collector, Saco, Me.	50 00	
George Leavitt, collector, Machias, Me.	125 10	
D. E. Lyon, collector, Dubuque, Iowa	1,071 50	
L. M. Morrill, collector, Portland, Me.	3,538 55	
C. S. Mills, collector, Richmond, Va.	362 55	
I. H. Monilton, collector, La Crosse, Wis.	1,051 45	
E. A. Morrill, collector, New York, N. Y.	38,268 78	
W. C. Marshall, collector, Belfast, Me.	75 00	
O. McFadden, collector, Wiscasset, Me.	150 00	
C. G. Manning, collector, Albemarle, N. C.	155 95	
C. B. Marchant, collector, Edgartown, Mass.	25 00	
E. McMurtrie, collector, Minnesota, Minn.	474 15	
J. A. Murat, collector, Apalachicola, Fla.	976 95	
C. Northrop, collector, New Haven, Conn.	677 35	
J. Nazro, collector, Milwaukee, Wis.	6,168 00	
E. S. J. Nealley, collector, Bath, Me.	551 00	
N. B. Nutt, collector, Passamaquoddy, Me.	199 95	
C. T. Osburn, collector, Superior, Mich.	2,362 30	
C. H. Odell, collector, Salem, Mass.	75 00	
J. G. Pool, collector, Miami, Ohio.	670 55	

Carried forward

130,874 77 252,186,049 83

Statement of the receipts of the United States, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward.....	\$130,874 77	\$252,186,049 83
A. Putnam, collector, Middletown, Conn.....	1,022 60	
F. A. Pratt, collector, Newport, R. I.....	545 85	
E. M. Pease, collector, Galveston, Texas.....	709 60	
C. R. Prouty, collector, Saluria, Tex.....	75 85	
J. S. Rutan, collector, Pittsburgh, Pa.....	9,322 30	
S. P. Remington, collector, Oswegatchie, N. Y.....	508 20	
J. Shaw, jr., collector, Providence, R. I.....	789 80	
T. O. Shackelford, collector, Louisville, Ky.....	3,922 85	
J. P. Sanborn, collector, Huron, Mich.....	5,150 85	
W. J. Smith, collector, Memphis, Tenn.....	4,023 85	
B. G. Shields, collector, Galveston, Texas.....	1,485 25	
V. Smith, collector, Duluth, Minn.....	153 85	
W. H. Smith, collector, Chicago, Ill.....	6,536 81	
William H. Sargent, collector, Castine, Me.....	50 00	
G. St. Gen, collector, Saint Louis, Mo.....	13,100 40	
R. H. Stephenson, collector, Cincinnati, Ohio.....	8,020 90	
R. T. Smith, collector, Mobile, Ala.....	2,998 05	
G. L. Smith, collector, New Orleans, La.....	11,985 40	
J. Shepard, collector, Saint Mary's, Ga.....	53 90	
T. B. Shannon, collector, San Francisco, Cal.....	12,080 55	
W. N. Sanders, collector, Albany, N. Y.....	3,141 85	
L. Thompson, collector, Delaware, Del.....	924 60	
J. Tyler, collector, Buffalo, N. Y.....	9,285 05	
J. A. Tibbetts, collector, New London, Conn.....	4,545 25	
A. P. Tutton, collector, Philadelphia, Pa.....	15,476 15	
J. L. Thomas, jr., collector, Baltimore, Md.....	9,623 65	
J. C. Whitney, collector, Albany, N. Y.....	3,390 75	
A. Woolf, collector, Nashville, Tenn.....	2,121 00	
William Wells, collector, Vermont, Vt.....	959 55	
H. A. Webster, collector, Puget Sound, Wyo.....	2,437 00	
A. A. Warfield, collector, Alexandria, Va.....	250 00	
D. L. Watson, collector, Southern Oregon.....	275 35	
D. Wann, collector, Galena, Ill.....	4,536 65	
G. W. Warren, collector, Cape Vincent, N. Y.....	27 00	

270,405 57

FROM REGISTERS' AND RECEIVERS' FEES.

R. S. Armitage, receiver of public moneys, Harrison, Ark.....	6,553 48	
J. H. Allen, receiver of public moneys, Alexandria, Minn.....	18,279 42	
W. Anyam, receiver of public moneys, Grand Island, Nebr.....	30,586 88	
R. J. Alcorn, receiver of public moneys, Jackson, Miss.....	3,589 88	
W. K. Burchenell, receiver of public moneys, Fair Play, Colo.....	2,416 00	
L. S. Bayless, receiver of public moneys, Yankton, Dak.....	36,492 86	
H. Booth, receiver of public moneys, Larned, Kans.....	48,049 07	
H. O. Beatty, receiver of public moneys, Sacramento, Cal.....	3,516 72	
J. V. Bogert, receiver of public moneys, Bozeman, Mont.....	1,341 63	
C. N. Baird, receiver of public moneys, Lincoln, Nebr.....	9,926 92	
E. Brevoort, receiver of public moneys, Santa Fe, N. Mex.....	1,802 75	
S. W. Brown, receiver of public moneys, Vancouver, Wyo.....	4,347 08	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	4,026 33	
E. M. Brown, receiver of public moneys, Bismarck, Dak.....	332 24	
S. Boles, receiver of public moneys, Dardanelle, Ark.....	7,360 18	
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	2,873 00	
G. Baldy, receiver of public moneys, New Orleans, La.....	1,996 38	
M. M. Bane, receiver of public moneys, Salt Lake, Utah.....	10,919 53	
F. J. Burton, receiver of public moneys, East Saginaw, Mich.....	4,652 80	
M. Barela, receiver of public moneys, Mesilla, N. Mex.....	156 00	
L. J. Best, receiver of public moneys, Kirwin, Kans.....	114,849 42	
Commissioner General Land Office.....	274 07	
D. Chaplain, receiver of public moneys, Le Grand, Oreg.....	3,884 20	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	15,146 10	
S. Cooper, receiver of public moneys, Humboldt, Colo.....	4,310 53	
L. T. Crane, receiver of public moneys, Marysville, Colo.....	8,741 06	
George Conn, receiver of public moneys, Linkville, Oreg.....	1,778 97	
H. Carpenter, receiver of public moneys, Eureka, Nev.....	1,200 00	
E. S. Croucker, receiver of public moneys, Evanston, Wyo.....	291 00	
J. L. Dyer, receiver of public moneys, Wichita, Kans.....	12,716 77	
G. W. Dorsey, receiver of public moneys, Bloomington, Nebr.....	42,373 11	
L. Davis, receiver of public moneys, Ironton, Mo.....	2,117 75	
J. Dumars, receiver of public moneys, Springfield, Mo.....	2,370 00	
A. Dalrowski, receiver of public moneys, Shasta, Cal.....	8,380 18	
M. T. Fagan, receiver of public moneys, Little Rock, Ark.....	7,326 56	
J. H. Fitch, receiver of public moneys, Pueblo, Colo.....	5,163 92	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn.....	4,134 92	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.....	4,400 29	
J. M. Farland, receiver of public moneys, Detroit, Mich.....	1,911 12	
H. Fellows, receiver of public moneys, Sacramento, Cal.....	3,229 47	
W. H. Greenleaf, receiver of public moneys, Benson, Minn.....	9,901 00	
C. C. Goodnow, receiver of public moneys, New Ulm, Minn.....	12,600 48	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa.....	5,873 34	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	2,395 50	

Carried forward.....

474,648 91 252,456,455 40

Statement of the receipts of the United States, &c.—Continued.

FROM REGISTERS' AND RECEIVERS' FEES—Continued.

Brought forward.....	\$474, 048 91	\$ 2, 456, 455 40
C. B. Hickman, receiver of public moneys, Lake City, Colo.....	674 00	
J. M. Hodge, receiver of public moneys, Kirwin, Kans.....	11, 533 31	
W. J. Hunter, receiver of public moneys, Hays City, Kans.....	66, 433 89	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn.....	10, 150 47	
R. B. Harrington, receiver of public moneys, Beatrice, Nebr.....	2, 447 37	
T. R. Harrison, receiver of public moneys, Oregon City, Oreg.....	4, 309 68	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	4, 041 57	
P. Hannah, receiver of public moneys, Travers City, Mich.....	798 61	
A. Hodges, receiver of public moneys, Little Rock, Ark.....	56 00	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.....	21, 151 76	
J. L. Jennings, receiver of public moneys, Ionia, Mich.....	1, 074 28	
P. J. Kaufman, receiver of public moneys, Huntsville, Ala.....	9, 590 00	
H. Kelly, receiver of public moneys, Topeka, Kans.....	655 12	
A. E. Lemee, receiver of public moneys, Natchitoches, La.....	1, 506 83	
George Lount, receiver of public moneys, Prescott, Ariz.....	610 00	
T. Lindsey, receiver of public moneys, Visalia, Cal.....	4, 152 99	
J. F. McKenna, receiver of public moneys, Deadwood, Kans.....	1, 618 00	
J. P. Moulton, receiver of public moneys, Worthington, Minn.....	10, 304 71	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.....	8, 207 12	
R. J. Munroe, receiver of public moneys, Lewiston, Idaho.....	5, 814 32	
A. Miller, receiver of public moneys, Susanville, Cal.....	3, 901 28	
J. S. McClary, receiver of public moneys, Norfolk, Nebr.....	8, 046 34	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....	4, 653 27	
J. E. Nason, receiver of public moneys, Falls Saint Croix, Wis.....	2, 801 94	
H. Z. Osborne, receiver of public moneys, Bodie, Wis.....	1, 437 00	
L. D. F. Poore, receiver of public moneys, Springfield, Dak.....	28, 184 16	
W. C. Painter, receiver of public moneys, Walla Walla, Wash.....	280 00	
T. H. Pressnell, receiver of public moneys, Duluth, Minn.....	1, 283 33	
T. M. Pugh, receiver of public moneys, Fargo, Dak.....	55, 811 11	
O. Perrin, receiver of public moneys, Stockton, Cal.....	4, 606 37	
D. L. Quaw, receiver of public moneys, Wausau, Wis.....	4, 242 24	
A. Reed, receiver of public moneys, Walla Walla, Wash.....	8, 468 50	
George Ritchey, receiver of public moneys, Boonville, Mo.....	2, 156 58	
L. Ruggles, receiver of public moneys, Florence, Ariz.....	1, 100 00	
James Stott, receiver of public moneys, Niobrara, Nebr.....	18, 692 00	
P. C. Stettin, receiver of public moneys, Detroit, Minn.....	29, 432 64	
F. P. Sterling, receiver of public moneys, Helena, Mont.....	3, 852 65	
W. R. Smith, receiver of public moneys, Sioux City, Iowa.....	638 00	
H. W. Stone, receiver of public moneys, Benson, Minn.....	5, 250 35	
J. E. Singiser, receiver of public moneys, Oxford, Idaho.....	506 00	
E. N. Sweet, receiver of public moneys, Colfax, Wash.....	8, 833 51	
R. G. Stuart, receiver of public moneys, Olympia, Wash.....	6, 566 32	
P. J. Strobach, receiver of public moneys, Montgomery, Ala.....	7, 242 15	
J. A. Somerville, receiver of public moneys, Mobile, Ala.....	1, 272 95	
J. Stout, receiver of public moneys, Boise City, Idaho.....	3, 531 70	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	7, 632 62	
S. T. Thomson, receiver of public moneys, Denver, Colo.....	6, 740 50	
J. Taffa, receiver of public moneys, North Platte, Nebr.....	19, 089 58	
C. N. Thornburg, receiver of public moneys, The Dalles, Oreg.....	4, 911 74	
N. Thatcher, receiver of public moneys, Menasha, Wis.....	3, 633 30	
J. Ulrich, receiver of public moneys, La Crosse, Wis.....	2, 201 89	
J. Varnum, receiver of public moneys, Gainesville, Fla.....	6, 547 42	
J. C. Whipple, receiver of public moneys, Cheyenne, Wyo.....	758 00	
D. R. Wagstaff, receiver of public moneys, Salina, Kans.....	28, 245 19	
I. H. Wing, receiver of public moneys, Bayfield, Wis.....	899 41	
J. M. Washburn, receiver of public moneys, Sioux Falls, Dak.....	38, 772 20	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....	4, 288 70	
S. C. Wright, receiver of public moneys, Carson City, Nebr.....	1, 393 50	
H. M. Waters, receiver of public moneys, Independence, Kans.....	2, 379 58	
S. W. Watson, receiver of public moneys, Topeka, Kans.....	1, 610 47	
J. W. Watts, receiver of public moneys, Oregon City, Oreg.....	1, 091 34	

982,764 77

FROM MARINE HOSPITAL TAX.

J. A. Arthur, late collector, New York, N. Y.....	4, 943 66	
J. Atkins, collector, Savannah, Ga.....	3, 161 32	
E. C. Akeley, collector, Michigan, Mich.....	2, 327 51	
W. L. Ashmore, collector, Burlington, N. J.....	651 29	
J. C. Abercrombie, collector, Burlington, Iowa.....	49 58	
S. Adams, collector, Great Egg Harbor, N. J.....	1, 106 52	
J. A. P. Allen, collector, New Bedford, Mass.....	1, 438 97	
I. C. Abbott, collector, Wilmington, N. C.....	2 00	
A. W. Beard, collector, Boston, Mass.....	15, 509 43	
C. J. Babson, collector, Gloucester, Mass.....	698 75	
S. Burch, collector, Petersburg, Va.....	168 19	
W. W. Bowers, collector, San Diego, Cal.....	467 29	
D. V. Bell, collector, Detroit, Mich.....	4, 854 45	
W. A. Baldwin, collector, Newark, N. J.....	1, 043 58	
J. L. Brown, collector, Erie, Pa.....	1, 595 67	
J. H. Baldwin, collector, Charleston, S. C.....	3, 799 67	

Carried forward.....

41, 817 88 253, 439, 220 17

Statement of the receipts of the United States, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward.....	\$41,817 88	\$253,439,220 17
J. S. Braxton, collector, Norfolk, Va.....	5,799 71	
E. A. Bragdon, collector, York, Me.....	20 12	
J. Brady, jr., collector, Fall River, Mass.....	2,430 43	
S. T. Bayles, collector, Port Jefferson, N. Y.....	404 81	
J. H. Bartlett, collector, Little Egg Harbor, N. J.....	570 31	
A. S. Badger, collector, New Orleans, La.....	5,702 00	
J. M. Currie, collector, Saint Mark's, Fla.....	397 75	
W. P. Canaday, collector, Wilmington, N. C.....	1,417 85	
S. Cooper, collector, Cape Vincent, N. Y.....	136 56	
D. K. Cartter, collector, Genesee, N. Y.....	89 61	
J. T. Collins, collector, Brunswick, Ga.....	496 39	
J. Campbell, collector, Omaha, Nebr.....	625 62	
E. J. Castello, collector, Natchez, Miss.....	66 45	
D. G. Carr, collector, Petersburg, Va.....	15 16	
F. Dodge, collector, Georgetown, D. C.....	1,713 50	
A. C. Davis, collector, Beaufort, N. C.....	677 59	
S. Dodge, collector, Marblehead, Mass.....	94 10	
S. H. Doten, collector, Plymouth, Mass.....	127 55	
A. S. De Wolf, collector, Bristol, R. I.....	189 05	
H. T. Dunn, collector, Brunswick, Ga.....	1 33	
H. C. De Ahna, collector, Alaska, Alaska.....	62 78	
S. R. Davis, collector, Port Jefferson, N. Y.....	293 50	
J. H. Elmer, collector, Bridgeton, N. J.....	2,720 92	
George Fisher, collector, Cairo, Ills.....	974 80	
E. T. Fox, collector, Bangor, Me.....	978 40	
B. Flagler, collector, Niagara, N. Y.....	129 76	
J. Frankensfield, collector, Minnesota, Minn.....	794 31	
J. W. Fuller, collector, Miami, Ohio.....	752 03	
D. G. Fort, collector, Oswego, N. Y.....	1,061 63	
G. Frazee, collector, Burlington, Iowa.....	92 22	
E. H. Francis, acting collector, Alaska, Alaska.....	29 36	
George Gage, collector, Beaufort, S. C.....	277 78	
F. B. Goss, collector, Barnstable, Mass.....	1,873 54	
J. Gilchrist, collector, Wheeling, W. Va.....	3,119 08	
J. C. Goodloe, collector, Mobile, Ala.....	7 47	
H. F. Heriot, collector, Georgetown, S. C.....	616 50	
George Hubbard, collector, Stonington, Conn.....	530 35	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	808 17	
J. A. Hall, collector, Waldoboro', Me.....	2,679 76	
T. S. Hodson, collector, Eastern, Md.....	4,422 18	
T. A. Henry, collector, Pamlico, N. C.....	1,167 25	
T. C. Humphreys, collector, Pensacola, Fla.....	1,604 83	
W. G. Henderson, collector, Pearl River, Miss.....	1,503 89	
P. G. Hall, collector, Vicksburg, Miss.....	775 00	
J. L. Haynes, collector, Brazos, Tex.....	323 22	
J. S. Hanover, collector, Fairfield, Conn.....	1,489 05	
W. H. Huse, collector, Newburyport, Mass.....	169 25	
J. A. Henriques, collector and disbursing agent.....	161 88	
A. F. Howard, collector, Portsmouth, N. H.....	400 55	
W. S. Havens, collector, Sag Harbor, N. Y.....	841 41	
G. W. Howe, collector, Cuyaboga, Ohio.....	3,309 36	
W. D. Hare, collector, Oregon, Oreg.....	1,531 70	
J. T. Hoskins, collector, Tappahannock, Va.....	791 91	
J. W. Howell, collector, Fernandina, Fla.....	282 92	
C. E. Houghton, collector, Perth Amboy, N. J.....	2,568 13	
W. P. Huller, collector, Nantucket, Mass.....	148 33	
E. Hopkins, collector, Saint John's, Fla.....	1,122 53	
J. F. House, collector, Saint Augustine, Fla.....	9 45	
C. Harris, collector, Providence, R. I.....	1,522 27	
J. Hacker, collector, Southern Oregon.....	24 73	
G. Holmes, collector, Beaufort, S. C.....	23 37	
J. R. Jolley, collector, Teche, La.....	1,294 45	
J. C. Jewell, collector, Evansville, Ind.....	1,656 85	
T. J. K. Jones, collector, Annapolis, Md.....	521 93	
S. M. Johnson, collector, Corpus Christi, Tex.....	66 28	
J. Kelly, collector, Williamette, Oreg.....	2,996 26	
P. P. Kidder, collector, Dunkirk, N. Y.....	67 59	
George Leavitt, collector, Machias, Me.....	1,097 83	
I. Lord, collector, Saco, Me.....	37 88	
T. Loring, collector, Plymouth, Mass.....	79 95	
D. E. Lyon, collector, Dubuque, Iowa.....	639 37	
E. McMurtrie, collector, Minnesota, Minn.....	732 80	
E. A. Merritt, collector, New York, N. Y.....	68,583 67	
E. S. Moore, collector, Patchogue, N. Y.....	819 00	
W. C. Marshall, collector, Belfast, Me.....	881 15	
O. McFadden, collector, Wiscasset, Me.....	537 23	
A. J. Murat, collector, Apalachicola, Fla.....	747 95	
L. M. Morrill, collector, Portland, Me.....	3,495 70	
C. S. Mills, collector, Richmond, Va.....	913 11	
J. B. Mitchell, collector, Yorktown, Va.....	955 16	
C. G. Manning, collector, Albemarle, N. C.....	743 69	
Carried forward.....	191,692 23	253,439,220 17

Statement of the receipts of the United States, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward.....	\$191,692 23	\$253,439,220 17
I. H. Moulton, collector, La Crosse, Wis.....	749 87	
S. Moffett, collector, Champlain, N. Y.....	191 95	
C. B. Marchant, collector, Edgartown, Mass.....	487 34	
E. S. J. Nealley, collector, Bath, Me.....	1,277 48	
N. B. Nutt, collector, Passamaquoddy, Mo.....	1,890 62	
C. Northrop, collector, New Haven, Conn.....	2,237 78	
J. Nazro, collector, Milwaukee, Wis.....	4,967 51	
C. H. Odell, collector, Salem, Mass.....	207 75	
C. Y. Osburn, collector, Superior, Mich.....	561 52	
R. Paschal, collector, Corpus Christi, Tex.....	239 58	
F. A. Pratt, collector, Newport, R. I.....	715 16	
A. Putnam, collector, Middletown, Conn.....	1,881 49	
J. G. Pool, collector, Miami, Ohio.....	788 12	
C. R. Prouty, collector, Saluria, Tex.....	501 64	
E. M. Pease, collector, Galveston, Tex.....	1,061 10	
S. P. Remington, collector, Oswegatchie, N. Y.....	726 73	
J. S. Rutan, collector, Pittsburgh, Pa.....	5,132 03	
W. H. Sargent, collector, Castine, Me.....	873 14	
W. H. Smith, collector, Chicago, Ill.....	6,906 66	
G. St. Gem, collector, St. Louis, Mo.....	9,752 45	
J. W. Sargent, collector, Kennebunk, Me.....	21 05	
R. H. Stephenson, collector, Cincinnati, Ohio.....	7,424 35	
R. T. Smith, collector, Mobile, Ala.....	2,471 03	
G. L. Smith, collector, New Orleans, La.....	10,738 93	
T. B. Shannon, collector, San Francisco, Cal.....	28,485 03	
T. O. Shackelford, collector, Louisville, Ky.....	1,678 99	
J. Shaw, jr., collector, Providence, R. I.....	803 12	
W. J. Smith, collector, Memphis, Tenn.....	1,980 79	
B. G. Shields, collector, Galveston, Tex.....	1,928 42	
J. Shepard, collector, Saint Mary's, Ga.....	278 82	
J. P. Sanborn, collector, Huron, Mich.....	3,699 28	
V. Smith, collector, Duluth, Minn.....	154 54	
A. Sidney, collector, Bristol, R. I.....	16 92	
S. C. Slade, collector, Paso-del-Norte, Tex.....	197 10	
W. N. S. Sanders, collector, Albany, N. Y.....	2,657 40	
W. T. Simpson, collector, Genesee, N. Y.....	135 22	
C. F. Swift, late collector, Barnstable, Mass.....	83 82	
J. Tyler, collector, Buffalo, N. Y.....	5,152 89	
J. A. Tibbotts, collector, New London, Conn.....	1,935 81	
A. P. Tutton, collector, Philadelphia, Pa.....	20,329 15	
J. L. Thomas, jr., collector, Baltimore, Md.....	19,885 87	
L. Thompson, collector, Delaware, Del.....	2,612 06	
George Toy, collector, Cherrystone, Va.....	2,019 79	
J. C. Whitney, collector, Albany, N. Y.....	1,284 59	
H. A. Webster, collector, Puget Sound, Wash.....	5,099 98	
D. Wann, collector, Galena, Ill.....	160 92	
A. A. Warfield, collector, Alexandria, Va.....	951 64	
F. N. Wicker, collector, Key West, Fla.....	2,569 40	
D. L. Watson, collector, Southern Oregon.....	237 80	
A. Woolf, collector, Nashville, Tenn.....	1,221 86	
W. Wells, collector, Vermont, Vt.....	221 48	
G. W. Warren, collector, Cape Vincent, N. Y.....	366 00	

359,646 85

FROM LABOR, DRAYAGE, AND STORAGE.

C. A. Arthur, late collector, New York, N. Y.....	1,355 19	
J. Atkins, collector, Savannah, Ga.....	7 20	
A. W. Beard, collector, Boston, Mass.....	13,517 16	
D. V. Bell, collector, Detroit, Mich.....	1,917 00	
C. H. Baldwin, collector, Charleston, S. C.....	58 60	
A. S. Badger, collector, New Orleans, La.....	228 12	
H. L. Brown, collector, Erie, Pa.....	50	
W. P. Canaday, collector, Wilmington, N. C.....	14 07	
D. G. Fort, collector, Oswego, N. Y.....	2,107 50	
J. Frankenfield, collector, Minnesota, Minn.....	17 45	
B. Flagler, collector, Niagara, N. Y.....	240.00	
George Gage, collector, Beaufort, S. C.....	15 00	
J. L. Haynes, collector, Brazos Santiago, Tex.....	1,128 55	
P. Hornbrook, collector, Evansville, Ind.....	4 67	
C. Harris, collector, Providence, R. I.....	49 84	
E. McMurtrie, collector, Minnesota, Minn.....	1 50	
E. A. Merritt, collector, New York, N. Y.....	12,247 82	
L. M. Morrill, collector, Portland, Me.....	3,548 10	
E. S. J. Nealley, collector, Bath, Me.....	68 25	
A. Putnam, collector, Middletown, Conn.....	100 00	
E. M. Pease, collector, Galveston, Tex.....	84 50	
S. P. Remington, collector, Oswegatchie, N. Y.....	74 00	
G. St. Gem, collector, Saint Louis, Mo.....	1,080 99	
R. H. Stephenson, collector, Cincinnati, Ohio.....	503 41	
T. O. Shackelford, collector, Louisville, Ky.....	102 40	
G. L. Smith, collector, New Orleans, La.....	2 90	
R. T. Smith, collector, Mobile, Ala.....	1,039 23	
V. Smith, collector, Duluth, Minn.....	950 25	

Carried forward..... 40,404 29 253,798,807 02

Statement of the receipts of the United States, &c.—Continued.

FROM LABOR, DRAYAGE, AND STORAGE—Continued.

Brought forward.....	\$40,464 29	\$253,798,867 02
T. B. Shannon, collector, San Francisco, Cal.....	888 66	
J. Shaw, jr., collector, Providence, R. I.....	425 88	
B. G. Shields, collector, Galveston, Tex.....	60 03	
J. Tyler, collector, Buffalo, N. Y.....	147 29	
A. P. Tutton, collector, Philadelphia, Pa.....	4,620 33	
J. L. Thomas, jr., collector, Baltimore, Md.....	2,925 97	
W. Wells, collector, Vermont, Vt.....	3 38	
		49,535 83

FROM SERVICES OF UNITED STATES OFFICERS.

C. A. Arthur, late collector, New York, N. Y.....	8,810 00	
J. Atkins, collector, Savannah, Ga.....	45 00	
W. W. Bowers, collector, San Diego, Cal.....	336 00	
F. J. Babson, collector, Gloucester, Mass.....	940 00	
A. W. Beard, collector, Boston, Mass.....	25,129 68	
D. V. Bell, collector, Detroit, Mich.....	1,574 61	
C. H. Baldwin, collector, Charleston, S. C.....	131 00	
J. S. Braxton, collector, Norfolk, Va.....	12 00	
H. L. Brown, collector, Erie, Pa.....	50	
A. S. Badger, collector, New Orleans, La.....	2,093 04	
J. Frankenfield, collector, Minnesota, Minn.....	846 00	
B. Flagler, collector, Niagara, N. Y.....	2,690 00	
J. W. Fuller, collector, Miami, Ohio.....	9 00	
F. B. Goss, collector, Barnstable, Mass.....	690 59	
George Gage, collector, Beaufort, S. C.....	18 00	
W. D. Hare, collector, Oregon, Oreg.....	36 00	
W. H. Huse, collector, Newburyport, Mass.....	15 00	
C. Harris, collector, Providence, R. I.....	302 10	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	394 00	
S. Moffitt, collector, Champlain, N. Y.....	6 00	
W. C. Marshall, collector, Belfast, Me.....	183 60	
E. A. Merritt, collector, New York, N. Y.....	108,396 00	
L. M. Morrill, collector, Portland, Me.....	1,107 00	
C. Northrop, collector, New Haven, Conn.....	234 60	
E. M. Pease, collector, Galveston, Tex.....	146 80	
B. G. Shields, collector, Galveston, Tex.....	748 98	
W. J. Smith, collector, Memphis, Tenn.....	1,000 00	
J. P. Sanborn, collector, Huron, Mich.....	8,889 00	
R. T. Smith, collector, Mobile, Ala.....	1,121 78	
W. H. Smith, collector, Chicago, Ill.....	3,260 24	
T. B. Shannon, collector, San Francisco, Cal.....	21,564 58	
G. L. Smith, collector, New Orleans, La.....	5,399 31	
V. Smith, collector, Duluth, Minn.....	1,879 30	
J. Shaw, jr., collector, Providence, R. I.....	427 90	
A. P. Tutton, collector, Philadelphia, Pa.....	11,767 50	
J. L. Thomas, jr., collector, Baltimore, Md.....	6,685 50	
J. Tyler, collector, Buffalo, N. Y.....	8,217 50	
J. A. Tibbetts, collector, New London, Conn.....	52 50	
L. Thompson, collector, Delaware, Del.....	5 00	
William Wells, collector, Vermont, Vt.....	5,656 24	
F. N. Wicker, collector, Key West, Fla.....	2,004 00	
		232,845

FROM WEIGHING FEES.

C. A. Arthur, late collector, New York, N. Y.....	1,785 68	
F. J. Babson, collector, Gloucester, Mass.....	4,795 08	
A. W. Beard, collector, Boston, Mass.....	20,270 47	
A. S. Badger, collector, New Orleans, La.....	61 84	
F. B. Goss, collector, Barnstable, Mass.....	32 32	
W. H. Huse, collector, Newburyport, Mass.....	15 74	
A. F. Howard, collector, Portsmouth, N. H.....	3 00	
C. Harris, collector, Providence, R. I.....	3 18	
W. C. Marshall, collector, Belfast, Me.....	125 49	
E. A. Merritt, collector, New York, N. Y.....	52,790 43	
L. M. Morrill, collector, Portland, Me.....	1,339 38	
O. McFadden, collector, Wiscasset, Me.....	407 65	
C. Northrop, collector, New Haven, Conn.....	634 34	
G. L. Smith, collector, New Orleans, La.....	376 54	
T. B. Shannon, collector, San Francisco, Cal.....	2,487 01	
J. Shaw, jr., collector, Providence, R. I.....	5 23	
W. H. Sargent, collector, Castine, Me.....	16 32	
W. H. Smith, collector, Chicago, Ill.....	10 80	
A. P. Tutton, collector, Philadelphia, Pa.....	2,207 40	
J. L. Thomas, jr., collector, Baltimore, Md.....	448 83	
J. Tyler, collector, Buffalo, N. Y.....	166 50	
		87,983 23

FROM CUSTOMS-OFFICERS' FEES.

C. A. Arthur, late collector, New York, N. Y.....	13,519 71	
A. W. Beard, collector, Boston, Mass.....	45,725 36	
N. W. Bowers, collector, San Diego, Cal.....	458 15	
A. S. Badger, collector, New Orleans, La.....	4,254 74	
Carried forward.....	63,957 96	254,169,231 93

Statement of the receipts of the United States, &c.—Continued.

FROM CUSTOMS-OFFICERS' FEES.

Brought forward.....	\$63,957 96	\$254,169,231 98
E. A. Merritt, collector, New York, N. Y.....	228,507 92	
L. M. Morrill, collector, Portland, Me.....	9,012 52	
J. H. Monilton, collector, La Crosse, Wis.....	102 10	
G. L. Smith, collector, New Orleans, La.....	3,679 65	
T. B. Shannon, collector, San Francisco, Cal.....	27,706 57	
A. P. Tutton, collector, Philadelphia, Pa.....	29,856 70	
J. L. Thomas, jr., collector, Baltimore, Md.....	15,631 76	

378,515 18

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

C. A. Arthur, late collector, New York, N. Y.....	12,047 99	
T. C. Anderson, collector, New Orleans, La.....	43 09	
J. Atkins, collector, Savannah, Ga.....	256 15	
J. A. P. Allen, collector, New Bedford, Mass.....	4 50	
H. C. Akeley, collector, Michigan, Mich.....	100 47	
I. S. Adams, collector, Great Egg Harbor, N. J.....	10 00	
A. W. Beard, collector, Boston, Mass.....	25,746 82	
D. V. Bell, collector, Detroit, Mich.....	1,283 03	
W. A. Baldwin, collector, Newark, N. J.....	6 00	
C. H. Baldwin, collector, Charleston, S. C.....	505 80	
J. S. Braxton, collector, Norfolk, Va.....	393 95	
H. L. Brown, collector, Erie, Pa.....	101 00	
W. W. Bowers, collector, San Diego, Cal.....	35 98	
J. Brady, jr., collector, Fall River, Mass.....	225 00	
A. S. Badger, collector, New Orleans, La.....	202 27	
M. D. Ball, collector, Alaska, Alaska.....	34 29	
B. S. Burch, collector, Petersburg, Va.....	25 00	
J. H. Bartlett, collector, Little Egg Harbor, N. J.....	15 00	
J. M. Currie, collector, Saint Mark's, Fla.....	140 49	
D. K. Cartter, collector, Genesee, N. Y.....	656 65	
S. Cooper, collector, Cape Vincent, N. Y.....	17 55	
J. T. Collins, collector, Brunswick, Ga.....	148 40	
J. Campbell, collector, Omaha, Nebr.....	30 50	
W. P. Canaday, collector, Wilmington, N. C.....	95 61	
E. T. Fox, collector, Bangor, Me.....	107 89	
A. Flagler, collector, Niagara, N. Y.....	905 65	
D. G. Fort, collector, Oswego, N. Y.....	4,627 12	
J. W. Fuller, collector, Miami, Ohio.....	50 00	
J. Frankenfield, collector, Minnesota, Minn.....	107 00	
George Gage, collector, Beaufort, S. C.....	54 05	
F. B. Goss, collector, Barnstable, Mass.....	60 00	
W. G. Henderson, collector, Pearl River, Miss.....	29 20	
G. W. Howe, collector, Cuyahoga, Ohio.....	626 30	
J. L. Haynes, collector, Brazos Santiago, Tex.....	669 79	
A. F. Howard, collector, Portsmouth, N. H.....	490 94	
J. S. Hanover, collector, Fairfield, Conn.....	5 00	
E. Hopkins, collector, Saint John's, Fla.....	111 33	
F. C. Humphreys, collector, Pensacola, Fla.....	952 47	
W. D. Hare, collector, Oregon, Oreg.....	50 00	
J. W. Howell, collector, Fernandina, Fla.....	74 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	20 00	
J. Hacker, collector, Southern Oregon.....	5 00	
J. C. Jewell, collector, Evansville, Ind.....	50 00	
S. M. Johnson, collector, Corpus Christi, Tex.....	969 00	
P. P. Kidder, collector, Dunkirk, N. Y.....	202 65	
J. Kelly, late collector, Willamette, Oreg.....	2,529 12	
W. C. Marshall, collector, Belfast, Me.....	63 00	
C. B. Marchant, collector, Edgartown, Mass.....	41 37	
C. S. Mills, collector, Richmond, Va.....	108 00	
E. A. Merritt, collector, New York, N. Y.....	62,944 17	
S. Moffitt, collector, Champlain, N. Y.....	2,198 71	
L. M. Morrill, collector, Portland, Me.....	6,852 26	
N. B. Nutt, collector, Passamaquoddy, Me.....	594 86	
E. S. J. Nealley, collector, Bath, Me.....	25 40	
C. Y. Osburn, collector, Superior, Mich.....	74 92	
E. Paschal, collector, Corpus Christi, Tex.....	361 39	
A. Putnam, collector, Middletown, Conn.....	15 00	
C. R. Prouty, collector, Saluria, Tex.....	605 35	
E. M. Pease, collector, Galveston, Tex.....	182 35	
S. P. Remington, collector, Oswegatchie, N. Y.....	596 59	
J. S. Rutan, collector, Pittsburgh, Pa.....	300 00	
T. O. Shackelford, collector, Louisville, Ky.....	2 00	
J. P. Sanborn, collector, Huron, Mich.....	2,394 98	
B. G. Shields, collector, Galveston, Tex.....	128 72	
R. H. Stephenson, collector, Cincinnati, Ohio.....	50 00	
W. H. Smith, collector, Chicago, Ill.....	420 84	
G. St. Gem, collector, Saint Louis, Mo.....	440 95	
G. L. Smith, collector, New Orleans, La.....	3,874 43	
S. C. Slade, collector, Paso Del Norte, Tex.....	1,403 88	
V. Smith, collector, Duluth, Minn.....	8 65	
R. T. Smith, collector, Mobile, Ala.....	758 27	
W. H. Sargent, collector, Castine, Me.....	5 00	
T. B. Shannon, collector, San Francisco, Cal.....	14,399 48	

Carried forward..... 153,569 17 254,547,747 16

Statement of the receipts of the United States, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward.....	\$153,569 12	\$254,547,747 16
J. Tyler, collector, Buffalo, N. Y.....	424 50	
J. L. Thomas, collector, Baltimore, Md.....	1,515 81	
A. P. Tutton, collector, Philadelphia, Pa.....	475 57	
J. A. Tibbetts, collector, New London, Conn.....	461 98	
L. Thompson, collector, Delaware, Del.....	70 10	
A. Vandine, collector, Aroostook, Me.....	2,431 20	
A. Woolf, collector, Nashville, Tenn.....	471 77	
William Wells, collector, Vermont, Vt.....	1,472 35	
H. A. Webster, collector, Puget Sound, Wash.....	1,852 47	
F. N. Wicker, collector, Key West, Fla.....	767 19	
F. A. Wilson, collector, Puget Sound, Wash.....	1 00	

163,513 06.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

J. Ashworth, collector internal revenue, 1st district Pennsylvania.....	100 00	
A. R. Ayres, clerk northern district Washington Territory.....	40 45	
T. Ambrose, clerk southern district Ohio.....	431 49	
E. Bill, clerk northern district Ohio.....	100 34	
L. T. Baxter, clerk middle district Tennessee.....	2,244 20	
W. W. Billson, attorney district Minnesota.....	28 54	
W. H. Bliss, attorney eastern district Missouri.....	130 00	
J. D. Bates, marshal district Connecticut.....	63 75	
G. P. Bowen, clerk southern district Illinois.....	435 82	
W. H. Bradley, clerk northern district Illinois.....	889 88	
W. S. Belville, clerk district New Jersey.....	380 00	
A. E. Buck, clerk district Connecticut.....	325 70	
J. H. Coggeshall, marshal district Rhode Island.....	42 64	
S. B. Crall, clerk district Kentucky.....	74 76	
H. C. Cowles, clerk western district North Carolina.....	2,776 83	
J. W. Chew, clerk district Maryland.....	385 00	
E. R. Campbell, clerk middle district Tennessee.....	1,009 44	
E. Dexter, clerk district Massachusetts.....	393 96	
C. Dart, clerk eastern district Texas.....	50 85	
F. Douglas, marshal district Colorado.....	309 95	
A. H. Davis, clerk district Maine.....	176 20	
B. W. Etheridge, clerk western district Tennessee.....	682 94	
H. Fink, marshal district Wisconsin.....	171 08	
O. P. Fitzsimmons, marshal district Georgia.....	44 35	
W. P. Fishback, clerk district Indiana.....	133 60	
First Auditor Treasury Department.....	10 20	
A. J. Faulk, clerk district Dakota.....	94 00	
R. L. Goodrich, clerk eastern district Arkansas.....	165 95	
C. H. Hinsdell, clerk western district Michigan.....	142 82	
H. H. Holt, clerk district Washington Territory.....	20 00	
M. Hopkins, clerk western district Texas.....	450 86	
S. Hoffman, clerk western district California.....	58 83	
G. R. Hill, clerk district Mississippi.....	618 27	
C. W. Hazelton, attorney eastern district Wisconsin.....	18 92	
C. H. Hill, clerk district Massachusetts.....	757 92	
E. Kurtz, clerk eastern district Wisconsin.....	844 08	
R. H. Lamson, clerk district Kansas.....	1,134 28	
E. O. Locke, clerk southern district Florida.....	77 92	
H. K. Lowe, clerk district Iowa.....	136 50	
H. M. Lewis, attorney western district Wisconsin.....	112 75	
W. B. Lutz, clerk western district Virginia.....	27 00	
A. W. McCullough, clerk northern district Alabama.....	419 57	
E. P. Marsellus, marshal district California.....	18 92	
E. E. Marvin, clerk district Connecticut.....	3,109 62	
C. Mason, clerk northern district New York.....	845 00	
J. W. Meldrum, clerk district Wyoming.....	100 00	
J. Y. Moore, clerk district West Virginia.....	3,398 79	
A. Mandell, clerk eastern district Michigan.....	2 62	
S. C. McCandless, clerk western district Pennsylvania.....	230 20	
O. Morgan, late receiver of public moneys, Tallahassee, Fla.....	45 80	
H. E. Mann, clerk district Minnesota.....	25 00	
W. Nelson, marshal district Utah.....	10 00	
R. G. O'Brien, clerk district Wyoming Territory.....	32 85	
T. F. Purnell, marshal western district Texas.....	300 00	
W. P. Preble, clerk district Maine.....	55 60	
A. W. Poole, marshal district California.....	133 20	
H. J. Peck, clerk western district Wisconsin.....	62 00	
N. B. Prentice, marshal northern district Ohio.....	41 38	
W. Robbins, clerk northern district New York.....	5,700 00	
N. J. Reddick, clerk eastern district North Carolina.....	698 55	
J. E. Reed, clerk western district North Carolina.....	21 20	
G. C. Rives, clerk eastern district Texas.....	75 35	
J. G. Stetson, clerk district Massachusetts.....	612 30	
W. B. Smith, clerk district Nebraska.....	270 37	
W. A. Spencer, clerk district Minnesota.....	186 66	
J. Seavey, clerk district Washington Territory.....	308 40	
L. S. B. Sawyer, clerk district California.....	27 10	
F. M. Stewart, clerk western district Wisconsin.....	50 00	
Carried forward.....	32,878 45	254,711,260 22

Statement of the receipts of the United States, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward.....	\$32,878 45	\$254,711,260 22
C. P. Sanger, attorney district Massachusetts.....	817 82	
Solicitor of the Treasury.....	269 75	
R. M. Thompson, attorney for W. C. Webb.....	31 38	
Treasurer United States.....	35 35	
George Turner, marshal middle district Alabama.....	2,788 00	
P. Teare, attorney district California.....	82 50	
W. W. Trimble, clerk southern district Alabama.....	105 46	
J. K. Valentine, attorney eastern district Pennsylvania.....	986 92	
S. Wheeler, clerk western district Arkansas.....	935 80	
S. L. Woodford, attorney southern district New York.....	118 25	
F. A. Woolfley, clerk district Louisiana.....	22 00	
F. J. Washaborgh, clerk district Dakota.....	3 35	
J. C. Wilson, clerk district Kansas.....	493 00	
B. White, commissioner northern district Ohio.....	12 45	
C. B. Wilkinson, late collector sixth district Missouri.....	21 70	
G. E. Wentworth, clerk district Florida.....	141 04	
P. Walter, clerk northern district Florida.....	262 20	
United States courts.....	518 73	

40,524 15

FROM EMOLUMENT-FEES—CUSTOMS.

J. C. Abbott, late collector, Wilmington, N. C.....	634 33	
H. C. Akeley, collector, Michigan, Mich.....	2,591 89	
D. V. Bell, collector, Detroit, Mich.....	5,598 55	
M. P. Berry, collector, Alaska, Alaska.....	7 91	
J. S. Braxton, collector, Norfolk, Va.....	392 60	
J. Brady, jr., collector, Fall River, Mass.....	274 64	
W. Corkran, naval officer, Baltimore, Md.....	3,129 50	
G. W. Clark, late collector, Charleston, S. C.....	1,914 38	
W. P. Canaday, collector, Wilmington, N. C.....	288 89	
S. I. Comley, late collector, Philadelphia, Pa.....	30	
S. Cooper, collector, Cape Vincent, N. Y.....	22 89	
J. T. Collins, collector, Brunswick, Ga.....	328 69	
J. W. Cake, late collector, Philadelphia, Pa.....	575 93	
H. T. Dunn, late acting collector, Brunswick, Ga.....	396 91	
H. C. De Ahna, collector, Alaska, Alaska.....	54 30	
T. E. Ellsworth, late collector, Niagara, N. Y.....	5,540 31	
B. Flagler, collector, Niagara, N. Y.....	4,645 70	
D. G. Fort, collector, Oswego, N. Y.....	12,649 62	
E. H. Francis, acting collector, Alaska, Alaska.....	161 25	
J. Frankenhield, collector, Minnesota, Minn.....	903 14	
J. C. Goodloe, collector, Mobile, Ala.....	278 95	
W. R. Holliday, collector, Wheeling, W. Va.....	183 05	
J. F. House, collector, Saint Augustine, Fla.....	4 42	
J. L. Haynes, collector, Brazos Santiago, Tex.....	1,395 76	
H. Hammersly, late collector, Evansville, Ind.....	167 35	
G. W. Howe, collector, Cuyahoga, Ohio.....	1,031 23	
F. C. Humphreys, collector, Pensacola, Fla.....	998 90	
W. F. Johnson, late collector, Philadelphia, Pa.....	43 89	
S. M. Johnson, collector, Corpus Christi, Tex.....	50 14	
J. Kelly, collector, Willamette, Oreg.....	3,152 05	
W. T. King, surveyor, Greenport, N. Y.....	6 05	
J. F. Long, collector, Saint Louis, Mo.....	54,787 97	
J. Lewis, naval officer, New Orleans, La.....	194 24	
A. G. Mackey, collector, Charleston, S. C.....	213 87	
S. Moffitt, collector, Champlain, N. Y.....	3,080 70	
N. B. Nutt, collector, Passamaquoddy, Me.....	4,208 21	
C. Northrop, collector, New Haven, Conn.....	1,530 22	
J. Nazro, collector, Milwaukee, Wis.....	763 23	
C. T. Osborn, collector, Superior, Mich.....	1 40	
J. F. Pool, collector, Miami, Ohio.....	356 10	
R. Paschal, collector, Corpus Christi, Tex.....	67 05	
E. M. Pease, collector, Galveston, Tex.....	462 13	
J. S. Rutan, collector, Pittsburgh, Pa.....	6 52	
T. Russell, late collector, Boston, Mass.....	1,643 42	
E. Root, collector, Oswego, N. Y.....	43 48	
S. P. Remington, collector, Oswegatchie, N. Y.....	416 21	
H. W. Scott, collector, Willamette, Oreg.....	2,138 39	
R. T. Smith, collector, Mobile, Ala.....	1,325 24	
W. A. Simmons, collector, Boston, Mass.....	122 22	
B. G. Shields, collector, Galveston, Tex.....	1,123 78	
J. P. Sanborn, collector, Huron, Mich.....	1,184 27	
T. Steel, late collector, Pittsburgh, Pa.....	414 38	
J. Shaw, jr., collector, Providence, R. I.....	25 31	
W. H. Smith, collector, Chicago, Ill.....	29,131 05	
V. Smith, collector, Du Luth, Minn.....	1,808 80	
T. B. Shannon, collector, San Francisco, Cal.....	21 11	
J. Tyler, collector, Buffalo, N. Y.....	13,696 22	
J. A. Tibbetts, collector, New London, Conn.....	377 39	
W. G. Vance, collector, Key West, Fla.....	425 11	
W. Wells, collector, Vermont, Vt.....	13,229 62	
F. N. Wicker, collector, Key West, Fla.....	5,779 42	

Carried forward.....

186,000 67 254,751,784 87

Statement of the receipts of the United States, &c.—Continued.

FROM EMOLUMENT-FEES—CUSTOMS—Continued.

Brought forward.....	\$186,000 67	\$254,751,784 37
F. A. Wilson, collector, Puget Sound, Wash.....	1,832 46	
J. C. Whitney, collector, Albany, N. Y.....	64 38	
P. G. Watmough, collector, Cuyahoga, Ohio.....	1 75	

187,899 26

EMOLUMENT FEES—JUDICIARY.

R. P. Baker, marshal northern district Alabama.....	903 27	
G. L. Betts, clerk southern district New York.....	11,840 28	
W. S. Belville, clerk district New Jersey.....	1,481 36	
S. Bell, clerk eastern district Pennsylvania.....	5,090 57	
A. Ballard, clerk district Kentucky.....	2,858 97	
B. L. Benedict, clerk eastern district New York.....	476 58	
W. H. Bradley, clerk northern district Illinois.....	8,135 88	
E. Bill, late clerk northern district Ohio.....	4,610 71	
J. W. Chapman, marshal district Iowa.....	1,222 18	
J. H. Clark, clerk eastern district Missouri.....	271 94	
R. M. Douglass, marshal western district North Carolina.....	556 60	
E. Dexter, clerk district Massachusetts.....	10,542 28	
F. Douglass, marshal District of Columbia.....	500 27	
J. I. Davenport, clerk southern district New York.....	45 84	
W. P. Fishback, clerk district Indiana.....	4,786 41	
H. C. Geisburg, clerk western district Missouri.....	361 56	
J. D. Howland, late clerk district Indiana.....	638 23	
J. Hall, marshal western district Pennsylvania.....	143 70	
S. Hoffman, clerk district California.....	723 31	
S. R. Harlow, marshal eastern district New York.....	622 47	
J. S. Hildrup, marshal northern district Illinois.....	444 83	
C. S. Lincoln, clerk eastern district Pennsylvania.....	3,142 70	
S. H. Lyman, clerk southern district New York.....	6,427 34	
E. P. Marcellus, late marshal district California.....	173 56	
C. D. McDougall, marshal northern district New York.....	2,591 65	
S. C. McCandless, clerk western district Pennsylvania.....	1,348 41	
A. W. Poole, marshal district California.....	465 30	
J. F. Quimley, late marshal northern district New York.....	2,603 38	
B. J. Spooner, marshal district Indiana.....	1,473 62	
R. G. Usher, marshal district Massachusetts.....	293 81	

74,775 01

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department.....	25,703 31	
Quartermaster's Department, War.....	109,782 95	
Ordnance Department, War.....	3,109 16	
Medical Department, War.....	8,880 98	
Engineer's Department, War.....	2,360 87	
Adjutant-General's Office, War.....	15 09	
Paymaster-General's Office, War.....	271 76	
Bureau of Yards and Docks, Navy.....	1,614 15	
Bureau of Provisions and Clothing, Navy.....	3,688 11	
Bureau of Equipment and Recruiting, Navy.....	2,953 95	
Bureau of Construction and Repair, Navy.....	41 00	
Bureau of Medicine and Surgery, Navy.....	20 00	
Bureau of Marine, Navy.....	2,653 14	
Bureau of Ordnance, Navy.....	757 80	
Bureau of Navigation, Navy.....	200 61	
Bureau of Steam Engineering, Navy.....	572 55	
Naval Academy, Navy.....	46 00	
Naval Dispensary, Navy.....	120 00	
Naval Department, Civil Establishment.....	72 14	
Senate.....	863 25	
Library of Congress.....	35 00	
Botanic Garden.....	9 32	
Public Printer.....	1,040 00	
Public buildings and grounds.....	153 25	
Department of Justice.....	163 45	
Department of Agriculture.....	85 00	
Department of the Interior.....	674 62	
Department of the Interior, Land Office.....	74 55	
Department of the Interior, Indian Office.....	7,661 36	
Department of the Interior, Patent Office.....	1,879 90	
Department of State.....	5,595 54	

181,128 81

FROM MISCELLANEOUS.

Mileage of examiners.....	579 20	
Fees on letters patent.....	703,676 53	
Miscellaneous items.....	3,252 93	
Tax on circulation of national banks.....	6,747,500 32	
Conscience fund.....	6,692 47	
Interest on debts due the United States.....	50,000 66	
Rent of public buildings.....	17,397 79	
Expenses of surveying public lands.....	94,494 37	
Premium on transfer drafts.....	456 24	
Assessments for deaths on shipboard.....	100 00	

Carried forward..... 262,819,737 96

Statement of the receipts of the United States, &c.—Continued.

FROM MISCELLANEOUS—Continued.

Brought forward.....	\$262,819,737 96
Premium on sales of coin.....	8,104 38
Rebate of interest.....	32 35
Sales of ordnance materials, War Department.....	6,994 30
Sales of ordnance materials, Navy Department.....	78,454 63
Deductions on bullion deposits.....	5,366 91
Profits on coinage.....	73,371 22
Profits on coinage of standard silver dollars.....	2,844,454 69
Assays and chemical examination of ores.....	1,745 85
Copyright fees.....	13,413 00
Passport fees.....	21,380 00
Copying fees, General Land Office.....	7,601 75
Tax on seal-skins.....	262,447 50
Rent for taking seals.....	55,000 00
Union Pacific Railway.....	1,264,377 58
Sioux City and Pacific Railway.....	16,229 40
Kansas Pacific Railway.....	792,380 13
Union Pacific Railway, Central Branch.....	5,644 38
Central Pacific Railway.....	301,623 56
Reimbursement of interest on bonds issued to Union Pacific Railroad.....	245,107 62
Reimbursement of interest on bonds issued to Central Pacific Railroad.....	81,838 36
Sinking fund, Union Pacific Railroad.....	245,851 38
Sinking fund, Central Pacific Railroad.....	82,297 11
Interest on Indian trust-fund sales.....	144,142 99
Interest on deferred payments, sales of Indian lands.....	7,214 86
Proceeds of Cherokee Indian lands.....	37,993 78
Proceeds of Kansas Indian lands.....	328 01
Proceeds of Otoes and Missourians Indian lands.....	73,918 87
Proceeds of Sacs and Foxes of Missouri Indian lands.....	8,230 53
Proceeds of Pawnee Indian lands.....	39,565 71
Proceeds of Sioux Reservation in Minnesota and Dakota.....	29,416 24
Proceeds of Osage Indian lands.....	257,623 00
Proceeds of Osage ceded Indian lands.....	108,282 61
Interest on non-paying Indian trust-fund stocks.....	41,849 88
Reimbursement to appropriations to meet non-paying trust-fund stocks.....	28,094 49
Proceeds of Cherokee school lands.....	100 09
Proceeds of Absentee Shawnee lands.....	200 00
Proceeds of Winnebago Indian lands.....	120 00
Reimbursements, &c., for Miamies of Kansas.....	8,028 86
Water rent, Hot Springs, Arkansas.....	2,881 88
Rent, Hot Springs, Arkansas.....	1,545 10
Forfeitures by contractors.....	2,168 70
Revenue, District of Columbia: Special tax fund.....	14,312 69
Redemption fund.....	2,912 69
Redemption tax-lien certificates.....	3,457 54
Pennsylvania-avenue fund.....	33,930 23
Washington Market Company poor fund.....	7,650 00
Water fund.....	114,863 74
General fund.....	1,562,840 48
Paving scrip.....	1,493 79
Government of Mexico for claim of Samuel A. Belden.....	7,621 49
Interest on Nashville and Decatur Railroad bonds.....	3,230 00
Interest on East Tennessee, Virginia, and Georgia bonds.....	7,600 00
Interest on Nashville and Chattanooga bonds.....	40,000 00
Proceeds of sales under internal-revenue laws.....	12,445 97
Rent of property under internal-revenue laws.....	719 50
Relief of sick and disabled seamen.....	1,762 73
Depredations on public timber.....	78,105 22
Payment by Memphis and Little Rock Railroad Company, &c.....	16,897 98
Sale of town lots at Sault Ste. Marie.....	805 00
Interest for support of free schools in South Carolina.....	2,915 00
Redemption of property, act June 8, 1872.....	6,196 72
Reimbursements of salaries of storekeepers.....	2,928 00
Indebtedness of Merchants' National Bank, District of Columbia.....	48,077 61
Captured Indian ponies.....	1,187 00
Reimbursements by national bank redemption agency, salaries office of Treasurer.....	113,976 15
Reimbursements by national bank redemption agency, salaries office of Comptroller of the Currency.....	22,249 97
Reimbursements by national bank redemption agency, contingent expenses national currency.....	181,361 85
Proceeds of captured and abandoned property.....	14,927 05
Internal and coastwise intercourse fees.....	643 15
Premium on funded loan of 1891.....	1,496,943 25
United States legal-tender notes.....	64,107,893 00
Coin certificates.....	12,317,400 00
Certificates of deposit.....	89,340,000 00
Funded loan of 1879.....	10,000,000 00
Refunding certificates.....	39,393,110 00
Funded loan of 1907.....	568,179,900 00
Silver certificates.....	9,464,400 00
Total receipts.....	1,066,634,827 46

Statement exhibiting the balances of appropriations unexpended June 30, 1878; and of the ap-
ending June 30, 1879, together with the unexpended balances on June

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL.				
Salaries and mileage of Senators.....	1877			\$1,686 00
Do	1878			
Do	1879	20	178	
Salaries officers and employes Senate.....	1877			2,815 56
Do	1878			376 60
Do	1879	{ 20 21	178, 400, 418 2	}
Contingent expenses Senate:				
Clerks to committees, and pages.....	1877	20	419	502 00
Do	1878	20	419	
Do	1879	20	179, 418	
Stationery and newspapers.....	1877			28 63
Do	1878			250 00
Do	1879	20	179	
Horses and wagons.....	1877			294 00
Do	1878			
Do	1879	{ 20 21	179, 418 2	}
Fuel for heating apparatus.....	1877			136 39
Do	1878			3,500 00
Do	1879	20	179	
Furniture and repairs.....	1878			
Do	1879	{ 20 21	179, 418 2	}
Cartage.....	1877			96 25
Do	1878			
Do	1879	20	179	
Pay of folders.....	1877			900 00
Do	1878			
Do	1879	20	179, 418	
Materials for folding.....	1879	20	179	
Packing-boxes.....	1879	20	179, 418	
Miscellaneous items.....	1877			
Do	1878			
Do	1879	{ 20 21	179, 400, 418 2	}
Labor.....	1877			2 00
Expenses of Committee on Privileges and Elections.....				726 13
Joint Select Committee to Prepare Form of Government for the District of Columbia.....				990 00
Joint Select Committee to Investigate Chinese Immigration.....				629 25
Joint Committee on Reorganization of the Army.....		20	151, 276	
Joint Committee on Transfer of Indian Bureau to War De- partment.....		20	152, 276	
Contingent expenses Senate, salaries of Capitol police.....	1879	20	180	
Contingent expenses Senate, Capitol police, contingent fund.....	1879	20	180	
Reporting proceedings and debates, Senate.....	1879	20	180	
Expenses of compiling and preparing Congressional Di- rectory.....	1879	20	180	
Postage of the Senate.....	1879	20	179	
Expenses of impeachment trial of W. W. Belknap.....				88,416 16
Publication of report of impeachment trial of W. W. Belknap.....	1877			1 41
Expenses of investigations of elections in Mississippi.....				10 00
Expenses of Electoral Commission, act March 3, 1877.....				407 43
Expenses incurred in obtaining copies of evidence filed be- fore Returning Board of Louisiana.....				1,208 00
Investigation of epidemic diseases, joint resolution Decem- ber 21, 1878, Senate.....		20	487	
Contingent expenses Senate: Expenses Select Committee on Alleged Frauds in late Presidential Election.....		20	276, 418	
One month's compensation to certain employes of the Senate, joint resolution March 3, 1879.....		20	489	
One month's pay to discharged Senate employes, joint resolu- tion June 24, 1879.....		21	53	
Salaries and mileage of members and Delegates, House.....	1877			34,621 19
Do	1878			82,275 24
Do	1879	20	180	
Salaries officers and employes House.....	{ 1876 1877	{ 20 20	419 401, 418	
Do	1877	20	401, 418	5,983 23
Do	1878	20	401	1,014 46
Do	1879	{ 20 21	180, 371, 401 4	}
Carried forward.....				177,469 93

appropriations, expenditures, and the amounts carried to the surplus fund during the fiscal year 30, 1879, which are to be accounted for in the next annual statement.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
		\$1,686 00		\$1,686 00	
	\$11,847 60	11,847 60	\$5,000 00		\$6,847 60
\$416,000 00	13,391 55	429,391 55	429,391 55		
		2,815 56		2,815 56	
		376 60			376 60
184,473 93	12,090 97	196,564 90	196,564 90		
		970 00	492 00	478 00	
468 00		1,169 50	60 00		1,049 50
60 00	1,049 50	49,419 50	49,419 50		
43,569 00	5,850 50	28 63		28 63	
	226 81	476 81	125 00		351 81
14,500 00	1,918 13	16,418 13	16,418 13		
		294 00		294 00	
	38 25	38 25			38 25
5,100 00	523 00	5,623 00	5,623 00		
		136 39		136 39	
	444 66	3,944 66			3,944 66
7,000 00	510 27	7,510 27	7,510 27		
	1,793 71	1,793 71			1,793 71
12,000 00	61 68	12,061 68	12,061 68		
		96 25		96 25	
	132 30	132 30			132 30
600 00	319 00	919 00	902 50		16 50
		900 00		900 00	
	85 18	85 18			85 18
5,300 00	446 88	5,746 88	5,746 88		
4,000 00	614 35	4,614 35	4,614 35		
770 00		770 00	770 00		
	36 14	36 14		36 14	
	602 00	602 00	209 55		392 45
57,729 50	753 35	58,482 85	58,225 35		257 50
		2 00		2 00	
		726 13		726 13	
		990 00		990 00	
		629 25		629 25	
5,232 67		5,232 67	5,232 67		
5,953 60	10 00	5,963 60	5,882 75		80 85
16,830 00		16,850 00	16,850 00		
50 00	20 00	70 00	70 00		
25,000 00		25,000 00	25,000 00		
1,200 00		1,200 00	1,200 00		
200 00		200 00	200 00		
		38,416 16		38,416 16	
		1 41		1 41	
		10 00		10 00	
		407 43		407 43	
		1,208 00		1,208 00	
25,000 00	515 75	25,515 75	15,000 00		10,515 75
40,000 00	1,825 92	41,825 92	31,825 92		10,000 00
7,855 90	180 00	8,035 90	8,035 90		
6,000 00		6,000 00	6,000 00		
		34,621 19	1,667 00	32,954 19	
	40 00	32,315 24	8,487 50		73,827 74
1,618,000 00	40 00	1,618,040 00	1,606,754 35		11,285 65
1,800 00		1,800 00	1,800 00		
1,077 60	4 30	7,065 13	1,077 60	5,987 53	
416 66	52 17	2,083 29	1,238 57		844 72
228,030 71		228,030 71	228,876 00		1,154 71
2,734,237 57	55,423 97	2,967,131 47	2,756,332 92	82,803 07	122,995 48

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$177,469 93
Contingent expenses House:				
Clerks to committees	1876	26	401	137 00
Do	1877	20	401	539 00
Do	1878			
Do	1878	20	402	
Do	1879			
Pay of folders	1877	181,402,418		1,612 65
Do	1878			1,122 77
Do	1877			
Do	1878			
Do	1879	20	181	
Folding documents	1875			514 80
Materials for folding	1877			659 48
Do	1879	20	181	
Fuel for heating apparatus	1877			528 49
Do	1878			3,241 81
Do	1879			
Horses and wagons	1879	20	181	
Furniture and repairs	1877			159 29
Do	1878			
Do	1879	20	181	
Packing-boxes	1879	20	181	
Cartage	1878			
Do	1879	20	181	
Stationery and newspapers	1877			95 30
Do	1878			34,748 74
Do	1879	20	182	
Pages	1876			60 00
Do	1877			23 29
Do	1878	20	401	144 12
Do	1879	20	182	
Miscellaneous items	1876			11,624 27
Do	1877			14 20
Do	1878			631 32
Do	1878			
Do	1879	20	182,275,418	2
Do	1879			
Salaries of Capitol police	1877			1,186 32
Do	1878			17
Do	1879	20	180	
Contingent expenses	1879	20	180	
Postage	1879	20	182	
Payment for contesting seats Forty-fifth Congress, act March 3, 1875		20	400	
Payment to J. Russell Barbee, special messenger, House of Representatives	1878	20	238	
Payment to John H. Dougherty, services rendered Door-keeper, House of Representatives	1877	20	239	
Payment to J. G. Houston, services rendered under Door-keeper, House of Representatives	1877	20	239	
Payment to Edward F. Riggs, page, House of Representatives	1877	20	239	
Payment to J. C. Kondrup, messenger, House of Representatives	1879	20	419	
Payment to the heirs or legal representatives of the late John E. Leonard, S. C., March 3, 1879		20	401	
Reporting testimony before committees, House of Representatives	1878	20	238	
Do	1879	20	419	
Conveying votes of electors for President and Vice-President				11,143 00
Contingent expenses House of Representatives:				
Expenses Select Committee on Alleged Frauds in Late Presidential Election, act June 19, 1878				12,500 00
Payment to J. J. Spellman, page	1877			572 50
Payment to William Douglas, laborer	1878			448 04
Payment to Charles Christian, laborer	1877			800 00
Do	1878			
Payment for services rendered under Doorkeeper and Sergeants-at-Arms	1878			1 375 49
Payment to C. H. Reisinger, John A. Travis, and others	1877			2,000 00
Do	1878			
Investigation of epidemic diseases		20	487	
Carried forward				263,351 98

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1876.
\$2,734,237 57	\$55,423 97	\$2,967,131 47	\$2,756,232 92	\$87,803 07	\$122,995 48
184 00		321 00	184 00	137 00	
715 60		1,254 60	715 60	539 00	
	516 00	516 00			516 00
264 00		264 00	264 00		
17,164 00		17,164 00	17,164 00		
	3,405 07	1,612 65		1,612 65	
	22 94	4,527 84			4,527 84
		22 94			22 94
15,600 00		15,600 00	15,600 00		
		514 80		514 80	
14,000 00		659 48		659 48	
		14,000 00	14,000 00		
	1,336 14	528 49		528 49	
10,000 00		4,577 95	65 00		4,512 95
5,000 00		10,000 00	8,060 21		1,939 79
		5,000 00	5,000 00		
	323 70	159 29		159 29	
7,000 00		323 70			323 70
2,200 00		7,000 00	7,000 00		
	35 00	2,200 00	2,200 00		
700 00		35 00			35 00
		700 00	700 00		
		95 30		95 30	
43,300 00	121 19	34,748 74	31,551 13		3,197 61
		43,421 19	43,421 19		
		60 00		60 00	
		23 29		23 29	
222 50		366 62	222 50		144 12
11,302 51		11,302 51	11,302 51		
		11,624 27		11,624 27	
	79 00	93 20		93 20	
	56 23	687 55	631 32		56 23
1,500 00		1,500 00	1,500 00		
87,440 20	3,246 55	90,686 75	90,686 72		03
		1,186 32		1,186 32	
		17			17
16,850 00		16,850 00	16,849 84		16
50 00		50 00	50 00		
600 00		600 00	600 00		
56,616 06		56,616 06	56,616 06		
110 00		110 00	110 00		
342 00		342 00	342 00		
295 33		295 33	295 33		
145 00		145 00	145 00		
250 00		250 00	250 00		
4,828 57		4,828 57	4,828 57		
6,600 00		6,600 00	6,104 60		495 40
3,700 00		3,700 00	3,630 40		69 60
		11,143 00		11,143 00	
		12,500 00	12,500 00		
		572 50	572 50		
		448 04	448 04		
		800 00	800 00		
		1,375 49	391 70		983 79
		2,000 00	1,310 01		689 99
25,000 00		25,000 00	9,500 00		15,500 00
3,066,217 24	64,565 79	3,394,155 11	3,121,945 15	116,179 16	156,010 80

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$263,351 98
Contingent expenses, House of Representatives—Continued.				
Cleaning Statuary Hall	1879	} 20	401	
	1880			
One month's compensation to certain employes, joint resolution March 3, 1879		20	489	
To reimburse N. G. Ordway, late Sergeant-at-Arms		20	417	
Summary reports of the Commissioners of Claims	1879	} 20	401	
	1880			
Salaries Office of Public Printer	1879	20	182	
Contingent expenses Office of Public Printer	1877			721 05
Do	1878			278 53
Do	1879	20	182	
Public printing and binding	1877			132,118 60
Do	1878			258,514 54
Do	1879	20	207,417	
Fire-escape ladders, Government Printing Office	1879	20	207	
Telephonic connection between Capitol and Government Printing Office	1877			5,400 51
Printing Reports of Commissioner of Agriculture	1878			32,543 57
Do	1877			2 78
Salaries, Library of Congress	1879	} 20	182,239	}
Do					21	4
Increase, Library of Congress	1873			
Do	1876			
Do	1877			54
Do	1878			500 00
Do	1879	20	182	
Contingent expenses, Library of Congress	1876			
Do	1877			
Do	1878			500 00
Do	1879	20	182	
Works of art for the Capitol	1876			
Do		20	239	
Portraits of the Presidents		20	239	
Plans for Library of Congress	1877			195 50
Reprint of the acts of the Continental Congress and of the Congress of the Confederation; act Mar. 3, 1877				800 00
Publishing historical documents relating to early French discoveries in the Northwest and on the Mississippi	1874			
Salaries Botanic Garden	1877			
Do	1878			
Do	1879	20	182	
Improving Botanic Garden	1877			73
Do	1878			
Do	1879	20	182	
Improving buildings Botanic Garden	1878			1 19
Do	1879	20	226	
Salaries judges, &c., Court of Claims	1878			244 67
Do	1879	20	205	
Reporting decisions, &c., Court of Claims	1879	20	206	
Payment of judgments Court of Claims	1879	20	234	
Do	1878	20	397,411	4,453 22
Contingent expenses Court of Claims	1879	20	206	
Payment to Doughty & Cord for services and expenses in case of Parish & Co. vs. United States		20	235	
Salaries Southern Claims Commission	1879	20	205,410	
Salaries and expenses of agents and clerks Southern Claims Commission; acts May 11, 1872, and Mar. 3, 1877		20	72	
Salaries and expenses Southern Claims Commission				
Salaries and expenses agents, &c., Southern Claims Commission	1879	20	205	
Contingent expenses Southern Claims Commission	1879	20	205	
Salary of the President	1877			277 79
Do	1878	20	182	
Salary of the Vice-President	1877			5,377 78
Do	1879	20	182	
Salaries Executive Office	1879	20	183	
Contingent Executive Office	1878			
Do	1879	20	182	
Salaries Department of State	1877			5,173 57
Do	1878			2,484 69
Do	1879	20	183,218	
Carried forward				712,941 24

unexpended June 30, 1879, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$3,066,217 34	\$64,565 79	\$3,394,135 11	\$3,121,945 15	\$116,179 16	\$156,010 80
1,440 00		1,440 00	720 00		720 00
13,922 32		13,922 32	13,922 32		
1,305 58		1,305 58	1,269 06		36 52
1,000 00		1,000 00			1,000 00
13,600 00		13,600 00	13,600 00		
		721 05		721 05	
		278 53	269 70		8 83
2,000 00		2,000 00	1,800 00		200 00
		132,118 60		132,118 60	
	11,396 69	269,911 23	141,666 08		128,245 15
1,552,000 00	37,322 97	1,589,322 97	1,563,340 19		25,982 78
3,000 00		3,000 00	2,244 00		756 00
150 00		150 00	147 86		2 14
		5,400 51		5,400 51	
		32,543 57			32,543 57
		2 78		2 78	
33,714 72		33,714 72	33,714 72		
	1,332 19	1,332 19		1,332 19	
	4 99	4 99		4 99	
		54		54	
	2,218 78	2,218 78	2,218 78		
14,000 00		14,000 00	14,000 00		
	9 57	9 57		9 57	
	7 83	7 83		7 83	
	119 29	619 29	619 29		
1,500 00		1,500 00	1,500 00		
	694 57	694 57			694 57
15,000 00		15,000 00	15,000 00		
3,000 00	850 00	3,850 00	3,000 00	850 00	
		195 50		195 50	
		800 00		800 00	
	6,104 76	6,104 76	40 72	6,064 04	
	39 92	39 92		39 92	
	510 53	510 53	475 37		35 16
10,000 00		10,000 00	10,000 00		
		73		73	
	249 26	249 26	249 26		
4,000 00		4,000 00	4,000 00		
		1 19			1 19
6,450 00		6,450 00	6,450 00		
		244 67			244 67
29,840 00	2,250 00	32,090 00	32,090 00		
1,000 00		1,000 00	1,000 00		
97,208 88		97,208 88	97,208 88		
273,152 84		277,606 06	275,192 15		2,413 91
2,000 00		2,000 00	2,000 00		
115 32		115 32	115 32		
27,677 74		27,677 74	21,200 00	4,700 00	1,777 74
10,490 00	594 76	11,084 76	10,490 00		594 76
	1,175 27	1,175 27	1,000 00	175 27	
7,000 00		7,000 00	5,110 00		1,890 00
23,000 00		23,000 00	6,000 00		17,000 00
		277 79		277 79	
50,000 00		50,000 00	50,000 00		
		5,377 78		5,377 78	
8,000 00		8,000 00	8,000 00		
32,564 00		32,564 00	32,564 00		
	19	19			19
6,000 00		6,000 00	6,000 00		
		5,173 57		5,173 57	
	68 43	2,553 12	87		2,552 25
110,980 00		110,980 00	109,806 90		1,173 10
5,421,323 74	129,515 79	6,263,785 77	5,610,470 62	279,431 82	373,883 33

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$712,941 24
Proof-reading, Department of State	1877			1,020 80
Do	1878			1,000 00
Do	1879	20	183	
Stationery, furniture, &c., Department of State	1877			
Do	1878			200 00
Do	1879	20	183	
Books and maps, Department of State	1878			250 00
Do	1879	20	183	
Contingent expenses (fuel, lights, &c.), Department of State	1877			9,701 18
Do	1878			8,800 00
Do	1879	20	183	
Rent of stable and wagon-shed, Department of State	1877			166 67
Do	1879	20	184	
Lithographing, Department of State	1877			91 50
Do	1878			200 00
Do	1879	20	184	
Editing, publishing, and distributing Revised and Annual Statutes	1877			13,500 00
Do	1878			27,300 00
Do	1879	20	182	
Purchase of copyright and plates of Little, Brown & Co., Reference Index to Revised Statutes		20	182	
Reimbursement to S. Wells Williams, late consular officer at Pekin, China		20	218	
Expenses of foreign missions and under the neutrality act ..	1879	20	218	
International Bi-metallic Commission		20	218, 25	
Cummings' edition of Hickey's Constitution of the United States		20	240	
International Exhibition at Paris	1878	20	218	20,000 00
International Bureau of Weights and Measures	1879	20	217	
International Exhibition of 1876, Interior Department				30 00
International Exhibition of 1876, contingent expenses				454 14
International Exhibition of 1876, War Department				1,344 98
International Exhibition at Vienna				2,768 40
Awards to Great Britain by the Fisheries Commission under Treaty of Washington		20	240	
Awards against the United States under convention with Mexico; act June, 1878		20	144	
Publication of a new edition of the Revised Statutes; act Apr. 19, 1878		20	36	
Awards under convention between the United States and Peru, Dec. 4, 1868		20	421	
Postage, Department of State	1877			10,059 33
Smithsonian Institution				448,358 49
Expenses Smithsonian Institution		R. S.	3689	
Salaries of ministers	1872*	20	421	
Do	1876			
Do	1877			21,288 49
Do	1878			41,844 30
Do	1879	20	92	
Salaries secretaries of legations	1877			1,630 26
Do	1878			9,653 17
Do	1879	20	92, 411	
Contingent expenses foreign missions	1871*			17 56
Do	1876			
Do	1877			16,310 42
Do	1878			39,798 82
Do	1879	20	92	
Salaries consular service	1871*	20	115, 421	654 35
Do	1872	20	115, 421	655 06
Do	1873	20	115	299 72
Do	1874	20	115, 421	1,150 82
Do	1875	20	115, 421	1,354 20
Do	1876	20	421	
Do	1877			41,307 28
Do	1878	20	402	136,786 41
Do	1879	20	92	
Allowance for consular clerks	1879	20	97	
Shipping and discharging seamen	1879	20	97	
Salaries interpreters to consulates in China, Japan, and Siam ..	1871*	20	116	
Do	1877			5,932 34
Do	1878			11,070 32
Do	1879	20	97	
Carried forward				1,587,940 25

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$5,421,328 74	\$129,515 79	\$6,263,785 77	\$5,610,470 62	\$279,431 82	\$373,883 33
		1,020 80		1,020 80	
2,000 00		1,000 00	8 40		991 60
	183 56	2,000 00	1,450 00		550 00
	317 33	183 56		183 56	
5,000 00		517 33	89 55		427 48
		5,000 00	3,500 00		1,500 00
2,000 00		250 00	250 00		
		2,000 00	2,000 00		
		9,701 18		9,701 18	
15,200 00		8,800 00	556 40		8,243 60
		15,200 00	12,100 00		3,100 00
600 00		166 67		163 67	
		600 00	600 00		
		91 50		91 50	
	216 00	416 00			416 00
1,200 00		1,200 00	1,100 00		100 00
	172 71	13,672 71		13,672 71	
	21 99	27,321 99			27,321 99
10,000 00		10,000 00	6,850 00		3,150 00
3,000 00		3,000 00	3,000 00		
1,600 00		1,600 00	1,600 00		
10,000 00		10,000 00			10,000 00
37,067 99	2,992 01	40,060 00	40,060 00		
2,600 00		2,600 00	2,599 20		80
40,000 00		60,000 00	50,027 31		9,972 69
13,124 00		13,124 00	13,123 81		19
		30 00		30 00	
		454 14	156 80	297 34	
		1,344 98	3 75	1,341 23	
	94 94	2,863 34			2,863 34
5,500,000 00		5,500,000 00	5,500,000 00		
150,397 35		150,397 35	150,397 35		
6,000 00		6,000 00	6,000 00		
1,025 06		1,025 06	1,025 06		
		10,059 33		10,059 33	
39,060 00		448,358 49			448,358 49
1,186 12		39,060 00	39,060 00		
	2 65	1,180 12	1,186 12		
	160 49	2 65		2 65	
		21,448 98	968 41	20,460 57	
280,500 00		41,844 30	38,245 73		3,598 57
		280,500 00	239,320 38		41,179 62
33,500 00		1,630 26		1,630 26	
		9,653 17	5,231 64		4,421 53
		38,500 00	33,357 38		5,142 62
		17 56			17 56
	185 69	185 69		185 69	
	704 67	17,015 09	555 05	16,460 04	
1,252 40		41,051 22	13,490 71		27,551 51
80,000 00		80,000 00	68,225 73		11,774 21
649 10		1,323 27	1,149 70		178 57
5,615 55	24 82	6,270 91	5,934 23		336 63
2,732 55		3,032 27	612 92		2,419 35
1,844 33		2,995 15	639 16		2,355 99
4,648 28		6,002 48	871 92		5,130 56
373 51		373 51	373 51		
	4,320 00	45,627 37	4,538 74	41,088 63	
2,283 81	14,763 13	153,853 35	140,386 61		13,466 74
381,100 00	7,415 51	388,515 51	274,367 69		114,147 82
52,500 00		52,500 00	22,242 45		30,257 55
6,000 00		6,000 00	2,958 39		3,041 61
542 87		542 87			542 87
		5,932 34		5,932 34	
		11,070 32	6,778 42		4,291 90
15,500 00	45 00	15,545 00	6,702 70		8,752 30
12,136,431 96	161,156 38	13,885,528 59	12,314,265 25	401,776 32	1,169,487 02

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$1,587,940 25
Salaries marshals for consular courts	1877			190 19
Do	1878			3,376 36
Do	1879	20	97	
Salaries consular officers not citizens	1877			6,287 20
Do	1878			8,466 56
Do	1879	20	97	
Expenses for interpreters, guards, &c., Turkish Dominions	1877			35 86
Do	1878			931 39
Do	1879	20	97	
Loss on bills of exchange consular service	1877			9,989 75
Do	1878			10,000 00
Do	1879	20	98	
Contingent expenses United States consulates	1871*	20	115	
Do	1872			693 39
Do	1874	20	115	70 05
Do	1875	20	115	117 95
Do	1876	20	115	
Do	1877	20	115	28 42
Do	1878			18,129 08
Do	1879	20	98	
Rent of prisons, wages of keepers, &c., for American convicts in Siam and Turkey	1879	20	98	
Rent of prisons for American convicts in China	1879	20	98	
Rent of prisons for American convicts in Japan	1879	20	98	
Wages keepers, &c., prison for American convicts in China	1879	20	98	
Wages keepers, &c., prison for American convicts in Japan	1879	20	98	
Prisons for American convicts	1877			6,501 35
Do	1878			11,953 85
Bringing home criminals	1872			191 55
Do	1877			3,259 39
Do	1878			4,237 60
Do	1879	20	98	
Relief and protection of American seamen	1871*			104 25
Relief and protection of American seamen (transfer account)	1872			
Relief and protection of American seamen	1873	20	421	
Do	1875			
Do	1877			9,562 25
Do	1878			49,665 83
Do	1879	20	98	
Rescuing shipwrecked American seamen	1877			1,638 00
Do	1878			2,600 00
Do	1879	20	98	
Annual expenses Cape Spartel Light, coast of Morocco	1879	20	98	
Expenses under the neutrality act	1877			10,970 00
Do	1878			7,050 00
Do	1879	20	98	
Allowance to widows or heirs of diplomatic officers who die abroad	1877			4,206 64
Do	1878			4,849 19
Do	1879	20	98	
Rent of court-house and jail in Japan	1877			150 00
Do	1878			3,850 00
Do	1879	20	98	
Buildings and grounds for legation in China	1878			850 00
Do	1879	20	98	
Salaries United States and Spanish Claims Commission	1877			2,270 17
Do	1878			1,150 78
Do	1879	20	98	
Contingent expenses United States and Spanish Claims Commission	1877			1,611 10
Do	1878			240 78
Do	1879	20	98	
Commission to international penitentiary congress at Stockholm (reappropriated)				2,732 00
Salaries diplomatic and consular officers not otherwise provided for	1877			3,743 45
Salaries United States and Mexican Claims Commission	1877			3,891 76
Contingent expenses United States and Mexican Claims Commission	1877			150 00
Survey of boundary between United States and British Possessions				7,063 36
Tribunal of arbitration at Geneva				6,184 60
Carried forward				1,805,934 35

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Re payments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$12, 136, 431 96	\$161, 156 38	\$13, 885, 528 59	\$12, 314, 265 25	\$401, 776 32	\$1, 169, 487 02
		190 19		190 19	
	315 00	3, 601 36	2, 705 32		986 04
7, 000 00		7, 000 00	4, 060 19		2, 939 81
		6, 287 20		6, 287 20	
3, 000 00		8, 466 56	3, 143 95		5, 322 61
		3, 000 00	1, 218 35		1, 781 65
		35 86		35 86	
3, 000 00		931 39	886 63		44 76
		3, 000 00	2, 291 44		708 56
		9, 989 75	4, 317 70	5, 672 05	
8, 000 00		10, 000 00	3, 503 50		6, 496 50
38 97		8, 000 00			8, 000 00
		38 97	38 97		
270 52		693 39	266 44		426 95
182 34		340 57	32 55		308 02
1, 484 20	41 87	342 16	117 95	41 87	182 34
1, 392 34	85 00	1, 569 20		85 00	1, 484 20
	450 16	1, 870 92	299 03	179 55	1, 392 34
	2, 977 86	21, 106 94	21, 106 94		
115, 000 00	641 01	115, 641 01	102, 015 53		13, 625 48
2, 000 00		2, 000 00	939 18		1, 060 82
1, 500 00		1, 500 00	372 22		1, 127 78
750 00		750 00	300 00		450 00
9, 500 00	372 22	9, 872 22	4, 554 37		5, 317 85
5, 000 00		5, 000 00	1, 891 81		3, 108 19
		6, 501 35		6, 501 35	
		11, 953 85	5, 366 35		6, 587 50
		191 55	191 55		
		3, 259 39	550 21	2, 709 18	
5, 000 00		4, 237 60			4, 237 60
	73 97	5, 000 00	1, 557 24		3, 442 76
	50 98	178 22	104 25	73 97	
55 30		50 98	50 98		
		55 30	55 30		
	292 39	292 39		292 39	
	135 50	9, 697 75	975 00	8, 722 75	
	2, 450 50	52, 116 33	14, 614 45		37, 501 88
50, 000 00	5, 920 21	55, 920 21	35, 297 58		20, 622 63
		1, 638 00		1, 638 00	
4, 500 00		2, 600 00	754 55		1, 845 45
285 00		4, 500 00	2, 352 00		2, 148 00
		285 00	255 00		
5, 000 00		19, 970 00		19, 970 00	
		7, 050 00	119 65		6, 930 35
		5, 000 00	550 00		4, 450 00
		4, 206 64	122 31	4, 084 33	
		4, 849 19	141 62		4, 707 57
5, 000 00		5, 000 00	1, 402 96		3, 597 04
		150 00		150 00	
3, 850 00		3, 850 00	3, 700 00		150 00
		3, 850 00	3, 400 00		450 00
		850 00	750 00		100 00
3, 100 00		3, 100 00	2, 250 00		850 00
		2, 270 17		2, 270 17	
7, 200 00		1, 150 78	875 00		275 78
		7, 200 00	7, 200 00		
		1, 611 10		1, 611 10	
750 00		240 78			240 78
		750 00	666 00		84 00
		2, 732 00	2, 005 22		726 78
		3, 743 45		3, 743 45	
	05	3, 891 81		3, 891 81	
	383 44	533 44		533 44	
		7, 063 36	49 49		7, 013 87
		6, 184 60	1, 000 00		5, 184 60
12, 379, 290 63	175, 346 54	14, 360, 571 52	12, 554, 714 03	470, 459 98	1, 385, 397 51

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$1, 805, 934 35
Estates of decedents, trust fund				42, 419 34
Removing remains of E. Rumsey Wing from Quito to cemetery at Owensborough, Ky				147 31
Payment for certain lands ceded by the United States to Great Britain under Treaty of Washington of July 9, 1842; act March 3, 1877, section 2				6, 926 50
Allowance to widow of the late Bayard Taylor	1877	20	411	
Allowance to widow of the late Justin E. Colburn	1877	20	412	
To reimburse A. D. Shaw, late consul at Toronto	1877	20	402	
Payment to E. E. Rice for property conveyed to the United States in Hakodadi, Japan; act June 18, 1879	1879	21	2	
Payment to B. R. Lewis and J. J. Coffey; act March 3, 1879	1879	21	23	
Salaries office of Secretary of Treasury	1877			
Do	1879	20	184	
Salaries office of Secretary of Treasury (loans and currency)	1879	20	184	74 20
Do	1879	20	184	
Salaries office of Supervising Architect	1877			
Do	1879	20	184	
Salaries office of First Comptroller	1877			74 42
Do	1878			
Do	1879	20	184, 217	
Salaries office of Second Comptroller	1877			615 79
Do	1878			
Do	1879	20	184	
Salaries office of Commissioner of Customs	1877			184 44
Do	1878			
Do	1879	20	185	
Salaries office of First Auditor	1877			119 33
Do	1878			
Do	1879	20	185, 217	
Salaries office of First Auditor (loans)	1877			
Do	1879	20	185	
Salaries office of Second Auditor	1877			
Do	1879	20	185	
Salaries office of Third Auditor	1877			41 59
Do	1878			
Do	1879	20	185	
Salaries office of Fourth Auditor	1877			280 75
Do	1878			
Do	1879	20	185	
Salaries office of Fifth Auditor	1877			1 13
Do	1878			
Do	1879	20	185	
Salaries office of Sixth Auditor	1878			
Do	1879	20	185	
Salaries office of Treasurer	1877			476 26
Do	1878			
Do	1879	20	186	
Salaries office of Treasurer (loans)	1877			
Salaries office of Treasurer (national currency, reimbursable)	1877			1, 955 52
Do	1878			
Do	1879	20	186	
Salaries office of Register	1877			343 29
Do	1878			2 18
Do	1879	20	186	
Salaries office of Register (loans)	1877			132 44
Do	1878			66
Do	1879	20	186	
Salaries office of Comptroller of the Currency	1877			2, 232 11
Do	1878			
Do	1879	20	186	
Salaries office of Comptroller of the Currency (national currency, reimbursable)	1877			130 61
Do	1878			
Do	1879	20	187	
Salaries office of Commissioner of Internal Revenue	1877			694 11
Do	1878			
Do	1879	20	187	
Salaries office of Light-House Board	1877			106 14
Do	1879	20	187	
Salaries Bureau of Statistics	1877			20
Do	1878			
Do	1879	20	187	
Carried forward				1, 862, 892 67

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$12,379,290 63	\$175,346 24 2,173 24	\$14,360,571 52 44,592 58	\$12,554,714 03 1,355 77	\$470,459 98	\$1,335,397 51 43,236 81
		147 31		147 31	
		6,926 50	14 00		6,912 50
7,000 00		7,000 00	7,000 00		
2,000 00		2,000 00	2,000 00		
633 37		633 37	633 37		
2,250 00		2,250 00	2,250 00		
2,203 69		2,203 69	2,203 69		
	1,538 66	1,538 66		1,538 66	
270,500 00		270,500 00	270,500 00		
	1,246 96	1,321 16		1,321 16	
83,800 00		83,800 00	83,800 00		
	10 61	10 61		10 61	
19,420 00		19,420 00	19,420 00		
	16 88	74 42		74 42	
64,400 00		64,400 00	64,400 00		16 88
	12 90	615 79		615 79	12 90
88,000 00		88,000 00	88,000 00		
	9 19	184 44		184 44	9 19
49,630 00		49,630 00	49,630 00		
	48 69	119 33		119 33	48 69
53,610 00		53,610 00	53,610 00		
	95 19	95 19		95 19	
14,800 00		14,800 00	14,800 00		
	2 44	2 44		2 44	
200,370 00		200,370 00	200,370 00		
	76 44	41 59		41 59	76 44
191,370 00		191,370 00	191,370 00		
	5 85	280 75		280 75	5 85
69,390 00		69,390 00	69,390 00		
	22 52	1 13		1 13	22 52
40,450 00		40,450 00	40,450 00		
	64 70	64 70			64 70
322,010 00		322,010 00	322,010 00		
	182 15	476 26		476 26	182 15
283,200 00		283,200 00	283,200 00		
	592 94	592 94		592 94	
	3,453 25	1,955 52		1,955 52	3,453 25
117,184 00		117,184 00	117,184 00		
		343 29		343 29	
57,750 00		57,750 00	57,750 00		2 18
		132 44		132 44	66
100,840 00		100,840 00	100,840 00		
	544 33	2,232 11		2,232 11	512 14
103,280 00		103,280 00	103,280 00		
	42 12	130 61		130 61	42 12
22,220 00		22,220 00	22,220 00		
	2 10	694 11		694 11	2 10
253,330 00		253,330 00	253,330 00		
		106 14		106 14	
14,080 00		14,080 00	14,080 00		
	39	20		20	39
40,760 00		40,760 00	40,760 00		
14,853,771 69	185,488 09	16,902,152 45	15,030,597 05	481,556 42	1,389,998 98

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$1, 862, 892 67
Salaries temporary clerks Treasury Department	1877			
Do	1879	20	188	
Stationery Treasury Department	1877			845 01
Do	1878			960 18
Do	1879	20	188	
Postage Treasury Department	1877			4, 543 32
Do	1878			23, 600 00
Do	1879	20	188, 206	
Contingent expenses Treasury Department, binding, newspapers, &c	1877	20	413	
Contingent expenses Treasury Department	1878	20	413	
Do	1879	20	188, 413	
Contingent expenses Treasury Department, investigating accounts and traveling expenses	1877			
Do	1878			1, 118 77
Do	1879	20	188	
Contingent expenses Treasury Department, freight, telegrams, &c	1877	20	413	
Do	1879	20	188	
Contingent expenses Treasury Department, rent	1878			5, 750 00
Do	1879	20	188	
Contingent expenses Treasury Department, horses, wagons, &c	1878			129 75
Do	1879	20	188	
Contingent expenses Treasury Department, ice	1879	20	188	
Contingent expenses Treasury Department, fuel, &c	1877			55 00
Do	1879	20	188	
Contingent expenses Treasury Department, gas, &c	1877			
Do	1879	20	188, 413	
Contingent expenses Treasury Department, carpets and repairs	1879	20	188	
Contingent expenses Treasury Department, furniture, &c	1879	20	188	
Do	1877			
Contingent expenses Treasury Department, miscellaneous items (transfer account)	1877			
Contingent expenses Treasury Department, miscellaneous items	1877			
Do	1879	20	188	
Postage-stamps, Executive Departments, 1879 and 1880, act March 3, 1879	1879	20	188, 285, 397	
Collecting statistics relating to commerce	1877	20	217	9 74
Do	1878			
Do	1879	20	187	
Expenses national currency	1873			25 35
Do	1877			35, 316 55
Do	1878			28, 067 68
Do	1879	20	218	
Propagation of food-fishes	1878			
Propagation of food-fishes (transfer account)	1878			
Propagation of food-fishes	1878			
Do	1879	20	216	6, 000 00
Do	1880	20	383	
Illustration for report on food-fishes	1879	20	216	
Inquiry respecting food-fishes	1877			04
Steam-vessels for food-fishes	1879	20	383	
Do	1880			
Vaults, safes, and locks for public buildings	1877			
Do	1879	20	217	
Plans for public buildings	1878			
Do	1879	20	217	
Plans and specifications, public buildings at Auburn, N. Y.	1877			3, 133 75
Suppressing counterfeiting and fraud	1874			406 85
Suppressing counterfeiting and fraud, act March 3, 1879	1876	20	421	
Do	1877			3 38
Do	1878			9, 865 29
Do	1879	20	217	
Examination of rebel archives and records of captured and abandoned property	1878			2 26
Do	1879	20	218	
Payment to R. G. Hatfield, architect		20	218	
Payment to F. V. Viehl, attorney-at-law, act March 3, 1879		20	385	
Carried forward				1, 962, 725 59

* Transferred from appropriation for "Transportation"

REGISTER.

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unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$14,853,771 09	\$185,488 09	\$16,902,152 45	\$15,030,597 05	\$481,556 42	\$1,389,998 98
25,000 00	2 08	2 08	25,000 00	2 08	
		25,000 00	37 18	807 83	1,089 99
40,000 00	4,789 60	5,749 78	4,650 79		3,021 88
	42,368 42	82,368 42	79,346 54		
		4,543 32		4,543 32	100 00
201,500 00		23,600 00	23,500 00		138 83
		201,500 00	201,361 17		
18 83		18 83	18 83		
33 30		33 30	33 30		
12,000 00		12,000 00	12,000 00		
	354 10	354 10		354 10	
		1,118 77	89 00		1,029 77
2,500 00	9 35	2,509 35	2,509 35		
		147 42	2 64	144 78	
2 64	144 78	4,000 78	4,000 00		78
4,000 00	78	5,750 00	1,925 00		3,825 00
7,800 00		7,800 00	7,800 00		
		129 75	129 75		
6,000 00		6,000 00	6,000 00		
7,500 00		7,500 00	7,500 00		
	21 18	76 18		76 18	
9,000 00		9,000 00	9,000 00		
	88 09	88 09		88 09	
16,500 00		16,500 00	16,500 00		
		13,000 00	13,000 00		
13,000 00		29,107 26	28,311 25		796 01
25,000 00	4,107 26	23		23	
	23				
	63 80	63 80	63 80		
		7 54		7 54	
20,000 00	90 00	20,090 00	20,090 00		
		15,000 00	4,969 60		10,030 40
15,000 00		1,159 74	1,150 00	9 74	
1,150 00		309 48			309 48
	309 48	10,000 00	10,000 00		10
10,000 00		25 33	25 25		
		35,316 55	50 40	35,266 15	
	1,950 00	30,017 68	28,114 29		1,903 39
132,000 00	5,050 00	137,050 00	109,579 22		27,470 78
	40 00	40 00	40 00		
	*36 00	36 00	36 00		
50,000 00	300 00	56,300 00	51,079 00		5,221 00
80,000 00		80,000 00	18,000 00		62,000 00
1,000 00		1,000 00	1,000 00		
		04		04	
45,000 00		45,000 00			45,000 00
	983 88	988 88		983 88	
40,000 00		40,000 00	30,000 00		10,000 00
	488 28	488 28	488 28		
1,000 00	916 33	1,916 33	1,916 33		
		3,133 75		3,133 75	
		406 85	406 85		
46 50		46 50	46 50		
		3 38		3 38	
	2,866 36	12,731 65	6,120 25		6,611 40
100,000 00	75	100,000 75	95,157 38		4,843 37
		2 26			2 26
5,000 00		5,000 00	4,565 54		434 46
150 00		150 00	150 00		
3,185 06		3,185 06	3,185 06		
15,727,158 02	250,476 38	17,960,859 99	15,859,554 60	526,977 51	1,573,827 88

of Army and its supplies, 1876," Military Ledger.

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$1,982,725 59
Purchase of relics of George Washington.....		20	218	
Purchase and management of the Louisville and Portland Canal.....				614,015 69
Inquiries into causes of steam-boiler explosions, reappropriated, act June 14, 1878.....		20	130	
To reimburse Merchants' National Bank, Washington, expenses incurred in collection of claims against Bayne & Co. Lands and other property of the United States.....	1879	20	218	
Salaries, office Life-Saving Service.....	1879	20	211	
Redemption of unsigned national bank notes, stolen from office Comptroller of Currency.....		20	218	
Transportation of United States securities.....	1876			14,005 05
Do.....	1877			60 62
Do.....	1878			20,827 66
Do.....	1879	20	216	
Purchase of Congressional Globe and fire-proof building.....		20	207	
Trust-fund interest for support of free schools in South Carolina.....		R. S.	3689	
Salaries, Bureau of Engraving and Printing.....	1877			1,233 28
Do.....	1878			177 45
Do.....	1879	20	187	
Labor and expenses of Bureau of Engraving and Printing.....	1877			55,069 27
Do.....	1878			218,610 14
Do.....	1879	20	212	
Extra compensation to discharged employes, Bureau of Engraving and Printing.....				886 10
Building for Bureau of Engraving and Printing.....				327,536 50
Contingent expenses national currency, act June 20, 1874, reimbursable act March 3, 1875 (Treasurer's office).....		18	399	
Refunding national debt, 4½ per cent.....		R. S.	3689	4,037 36
Refunding national debt, 5 per cent.....		R. S.	3689	4,701 50
Refunding national debt, 4 per cent.....		R. S.	3689	
Return of proceeds of captured and abandoned property.....		R. S.	3689	
Return of proceeds of captured and abandoned property, deficiency, act March 3, 1879.....		20	421	
Refunding to national banking associations excess of duty prior to July 1, 1875.....		R. S.	3689	
Refunding to national banking associations excess of duty prior to July 1, 1875.....		20	421	
Refunding taxes illegally collected under direct tax law prior to July 1, 1875.....				1,064 05
Repayment for lands sold for direct taxes prior to July 1, 1875.....				6,075 00
Repayment for lands sold for direct taxes.....		R. S.	3689	
Refunding money for lands redeemed prior to July 1, 1875.....		20	130	
Sinking fund Union Pacific Railroad Company.....		20	56	
Sinking fund Central Pacific Railroad Company.....		20	56	
Outstanding liabilities.....				330,601 70
Salaries, steamboat inspection service.....		R. S.	3689	281,160 74
Do.....		R. S.	3689	149,597 35
Completion of the Washington Monument.....				195,000 00
Repayment to party claiming to have purchased the United States monitor Tecumseh.....				61 25
To promote the education of the blind.....		20	467	
Salaries office assistant treasurer at New York.....	1877			1,027 15
Do.....	1878			1,200 55
Do.....	1879	20	189,335	
Salaries office assistant treasurer at Boston.....	1878			71 97
Do.....	1879	20	189	
Salaries office assistant treasurer at San Francisco.....	1879	20	189	
Salaries office assistant treasurer at Philadelphia.....	1877			166 67
Do.....	1879	20	189	
Salaries office assistant treasurer at Baltimore.....	1878			13 19
Do.....	1879	20	189	
Salaries office assistant treasurer at Saint Louis.....	1877			52 80
Do.....	1878			
Do.....	1879	20	190	
Salaries office assistant treasurer at Chicago.....	1879	20	190	
Salaries office assistant treasurer at Cincinnati.....	1877			425 81
Do.....	1879	20	190	
Salaries office assistant treasurer at New Orleans.....	1879	20	190	
Salaries office designated depositaries.....	1877			2,527 10
Salaries special agents independent treasury.....	1877			
Do.....	1879	20	190	
Checks and certificates of deposit independent treasury.....	1877			1,502 50
Do.....	1878			783 00
Carried forward.....				4,215,217 04

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$15,727,158 02	\$250,476 38	\$17,960,359 99	\$15,859,554 60	\$526,977 51	\$1,573,827 88
12,000 00		12,000 00	12,000 00		
		614,015 69	23,970 00		590,045 69
1,983 78		1,983 78	1,799 99		183 79
3,096 45		3,096 45	3,096 45		
5,000 00		5,000 00	2,500 00		2,500 00
6,500 00		6,500 00	6,500 00		
		5,000 00	5,000 00		
		14,005 05			14,005 05
	398 47	60 62	12 00	48 62	
65,000 00		21,226 13	11,054 38		10,171 75
100,000 00		65,000 00	25,632 17		39,367 83
		100,000 00	100,000 00		
2,915 00	225 00	3,140 00	1,660 00		1,480 00
	232 35	1,233 28		1,233 28	
25,930 00		409 80			409 80
	1 02	25,930 00	25,930 00		
	105,225 25	55,070 29	581 71	54,488 58	
200,000 00	608,908 85	323,835 39	148 97		323,686 42
		808,908 85	795,000 00		13,908 85
		886 10			886 10
	14 46	327,550 96	171,536 50		156,014 46
125,285 29		125,285 29	125,285 29		
244,957 65	185 00	249,180 01	240,227 55		8,952 46
	9,390 05	14,091 55	8,201 50		5,890 05
1,677,121 11	10,436 15	1,687,557 26	1,687,557 26		
42,057 93		42,057 93	42,057 93		
26,088 62		26,088 62	26,088 62		
222 25		222 25	222 25		
1,093 08		1,093 08	1,093 08		
		1,064 05	267 69		796 36
		6,075 00	4,775 00		1,300 00
11,350 00		11,350 00	11,350 00		
743 26		743 26	743 26		
201,553 61		201,553 61	201,516 25		37 36
126,594 88		126,594 88	126,561 96		32 92
	29,032 25	359,633 95	28,402 82		331,231 13
200,000 00		481,160 74	179,000 00		302,160 74
70,405 57	2 00	220,004 92	31,436 34		188,568 58
	1,016 93	196,016 93	52,000 00		144,016 93
		61 25		61 25	
250,000 00		250,000 00	250,000 00		
		1,027 15		1,027 15	
		1,200 55			1,200 55
150,446 61		150,446 61	148,572 52		1,874 09
		71 97	10		71 87
35,560 00		35,560 00	35,284 20		275 80
22,080 00		22,080 00	22,080 00		
		166 67		166 67	
33,700 00	5,811 77	39,011 77	39,011 77		
		13 19			13 19
20,600 00		20,600 00	20,600 00		
		52 80		52 80	
	24 70	24 70			24 70
15,380 00		15,380 00	15,380 00		
15,760 00		15,760 00	15,760 00		
		425 81		425 81	
14,760 00		14,760 00	14,760 00		
13,090 00		13,090 00	13,090 00		
		2,527 10		2,527 10	
	759 45	759 45		759 45	
4,000 00	552 00	4,552 00	2,000 00		2,552 00
		1,502 50		1,502 50	
		783 00	315 90		467 10
19,457,433 11	1,022,192 08	24,694,842 23	20,389,618 06	589,270 72	3,715,953 45

Statement exhibiting the balances of appropriations

Specific objects of appropriation.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL.—Continued.				
Brought forward				\$4,215,217 04
Checks and certificates of deposit, independent treasury, transfer account	1878			
Checks and certificates of deposit	1879	20	190, 412	
Contingent expenses independent treasury	1874			
Do.	1875			
Do.	1876			
Do.	1877			19 66
Do.	1878			23, 550 06
Do.	1879	20	190	
Salaries office of Director of the Mint	1877			31 15
Do.	1878			
Do.	1879	20	190	
Contingent expenses United States mints and assay offices	1879	20	190	
Do.	1878			207 87
Do.	1877			2 32
Assay laboratory, office Director of the Mint	1878			480 50
Coinage of the standard silver dollar		20	25	
Recoinage of gold and silver coins	1878			973 12
Do.	1879	20	191	
Salaries United States mint, &c., at Philadelphia	1877			440 52
Do.	1879	20	191	
Wages workmen United States mint at Philadelphia	1877			17, 158 09
Do.	1878			
Do.	1879	20	191	
Contingent expenses United States mint at Philadelphia	1877			2, 075 32
Do.	1878			7 89
Do.	1879	{ 20 21	{ 191 2	}
Freight on bullion United States mint at Philadelphia	1877			880 12
Do.	1878			4, 083 73
Do.	1879	20	191	
Salaries United States mint at San Francisco	1877			79 50
Do.	1879	20	191	
Wages workmen United States mint at San Francisco	1877			40 35
Do.	1878			
Do.	1879	20	191	
Contingent expenses United States mint at San Francisco	1877			08
Do.	1878			488 39
Do.	1879	20	191	
Salaries United States mint at Carson	1877			1 97
Do.	1879	20	191	
Wages workmen United States mint at Carson	1877			31 00
Do.	1879	20	191	
Contingent expenses United States mint at Carson	1878			51 90
Do.	1879	20	191	
Boiler-house and boilers United States mint at Carson	1879	20	191	
Salaries United States mint at Denver	1879	20	191	
Wages workmen United States mint at Denver	1878			
Do.	1879	{ 20 21	{ 191 2	}
Contingent expenses United States mint at Denver	1877			34 16
Do.	1879	{ 20 21	{ 191 2	}
Salaries United States mint at New Orleans	1877			2, 165 82
Do.	1878			1, 662 88
Do.	1879	20	192	
Wages workmen United States mint at New Orleans	1877			40
Do.	1878			270 40
Do.	1879	20	192	
Contingent expenses United States mint at New Orleans	1877			72
Do.	1878			4, 000 00
Do.	1879	20	192	
Repairs and machinery United States mint at New Orleans	1879	20	192	
Salaries United States assay office at New York	1879	20	192	
Wages workmen United States assay office at New York	1877			1, 656 75
Do.	1878			2, 700 00
Do.	1879	20	192	
Contingent expenses United States assay office at New York	1878			85 00
Do.	1879	20	192	
Salaries United States assay office at Helena	1877			998 64
Do.	1879	20	192	
Wages workmen United States assay office at Helena	1877			693 03
Do.	1878	{ 20 21	{ 192 2	}
Carried forward				4,280,088 38

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$19,457,433 11	\$1,022,192 08	\$24,694,842 23	\$20,389,618 06	\$589,270 72	\$3,715,953 45.
.....	1,392 80	1,392 80	1,392 80	.....	.....
10,000 00	.....	10,000 00	9,694 25	.....	305 75
.....	80 00	80 00	.....	80 00	.....
.....	110 00	110 00	.....	110 00	.....
.....	24 75	24 75	.....	24 75	.....
334 87	.....	354 53	334 87	19 66	.....
.....	635 33	24,185 39	3,107 46	.....	21,077 93
50,000 00	370 57	50,370 57	42,812 86	.....	7,557 71
.....	.....	31 15	.....	31 15	.....
.....	50	50	.....	.....	50
17,280 00	.....	17,280 00	17,280 00	.....	.....
1,000 00	.....	1,000 00	620 04	.....	379 36
.....	.....	207 87	201 88	.....	5 99
.....	.....	2 32	.....	2 32	.....
.....	.....	480 50	.....	.....	480 50
1,561 05	3,091 77	4,652 82	4,652 82	.....	.....
.....	.....	973 12	2 02	.....	970 50
5,000 00	.....	5,000 00	148 89	.....	4,851 11
.....	.....	440 52	.....	440 52	.....
34,850 00	1,325 70	36,175 70	36,175 70	.....	.....
.....	.....	17,158 09	.....	17,158 09	.....
.....	427 69	427 69	.....	.....	427 69
285,000 00	3,892 43	288,892 43	288,892 43	.....	.....
.....	.....	2,075 32	.....	2,075 32	.....
.....	4,243 81	4,251 70	435 27	.....	3,816 43
82,500 00	38 29	82,538 29	82,538 29	.....	.....
.....	.....	880 12	.....	880 12	.....
.....	.....	4,083 73	.....	.....	4,083 73
5,000 00	.....	5,000 00	2,519 25	.....	2,480 75
.....	.....	79 50	.....	79 50	.....
24,900 00	.....	24,900 00	24,900 00	.....	.....
.....	.....	40 35	.....	40 35	.....
.....	8 19	8 19	.....	.....	8 19
275,000 00	.....	275,000 00	265,000 00	.....	10,000 00
.....	.....	08	.....	08	.....
.....	85 31	573 70	344 33	.....	229 37
87,500 00	83 58	87,583 58	74,413 88	.....	13,169 70
.....	.....	1 07	.....	1 07	.....
23,550 00	.....	23,550 00	23,550 00	.....	.....
.....	.....	31 00	.....	31 00	.....
80,000 00	.....	80,000 00	80,000 00	.....	.....
.....	.....	51 90	51 90	.....	.....
42,500 00	37 74	42,537 74	31,012 07	.....	11,525 07
8,500 00	.....	8,500 00	8,500 00	.....	.....
7,950 00	.....	7,950 00	7,950 00	.....	.....
.....	41 00	41 00	.....	.....	41 00
8,300 00	.....	8,300 00	8,300 00	.....	.....
.....	.....	34 16	.....	34 16	.....
3,700 00	.....	3,700 00	3,700 00	.....	.....
.....	.....	2,165 82	.....	2,165 82	.....
.....	.....	1,662 88	370 80	.....	1,292 08
21,400 00	.....	21,400 00	18,155 00	.....	3,245 00
.....	.....	40	.....	40	.....
.....	.....	270 40	238 75	.....	31 65
57,000 00	.....	57,000 00	55,772 25	.....	1,227 75
.....	.....	72	.....	72	.....
.....	37 84	4,037 84	492 50	.....	3,545 34
30,000 00	.....	30,000 00	21,262 20	.....	8,737 80
75,000 00	.....	75,000 00	62,889 69	.....	12,110 11
33,150 00	.....	33,150 00	33,150 00	.....	.....
.....	.....	1,656 75	.....	1,656 75	.....
.....	311 00	3,011 00	.....	.....	3,011 00
22,500 00	.....	22,500 00	21,200 00	.....	1,300 00
.....	.....	856 92	.....	.....	856 92
9,000 00	771 92	9,000 00	8,627 77	.....	372 23
.....	.....	998 64	.....	998 64	.....
5,700 00	.....	5,700 00	5,700 00	.....	.....
.....	.....	693 03	.....	693 03	.....
7,000 00	22 25	7,022 25	5,398 75	.....	1,623 50.
20,772,609 03	1,039,224 55	26,091,921 96	21,641,408 78	615,795 07	3,834,718 11

Statement exhibiting the balances of appropriations

Specific objects of appropriations,	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward.....				\$4, 280, 088 38
Contingent expenses United States assay office at Helena.....	1877			\$274 35
Do.....	1879	{ 20 21	192 2	}
Machinery, &c., United States assay office at Helena.....	1877				19 36
Salaries United States assay office at Boise City.....	1877			04
Do.....	1879	20	192	
Wages and contingent expenses United States assay office at Boise City.....	1877			3 55
Do.....	1878			63 97
Do.....	1879	{ 20 21	192 2	}
Salaries United States assay office at Charlotte.....	1877				395 42
Do.....	1879	20	193	
Wages and contingent expenses United States assay office } at Charlotte.....	1879	{ 20 21	193 2	}
Storage of silver dollars.....				
Parting and refining bullion.....				21, 778 12
Salaries, governor, &c., Territory of Arizona.....	1877			38
Do.....	1878			2, 600 00
Do.....	1879	20	193	
Legislative expenses Territory of Arizona.....	1877			23 58
Do.....	1879	20	193, 412	
Contingent expenses Territory of Arizona.....	1879	20	193	
Salaries, governor, &c., Territory of Colorado.....	1877			12, 858 78
Legislative expenses Territory of Colorado.....	1877			1, 700 00
Contingent expenses Territory of Colorado.....	1877			108 00
Salaries governor, &c., Territory of Dakota.....	1877			04
Do.....	1878			1, 950 00
Do.....	1879	20	193	
Legislative expenses Territory of Dakota.....	1877	20	412	1, 177 68
Do.....	1878			
Do.....	1879	20	194, 412	
Contingent expenses Territory of Dakota.....	1879	20	194	
Salaries governor, &c., Territory of Idaho.....	1877			456 59
Do.....	1878			2, 400 00
Do.....	1879	20	194	
Legislative expenses Territory of Idaho.....	1875			1, 038 71
Do.....	1876			
Do.....	1877	20	412	2, 579 16
Do.....	1878			400 00
Do.....	1879	20	194, 412	
Contingent expenses Territory of Idaho.....	1878	20	412	
Do.....	1879	20	194	
Salaries governor, &c., Territory of Montana.....	1877			335 24
Do.....	1878			3, 050 00
Do.....	1879	20	194	
Legislative expenses Territory of Montana.....	1876			
Do.....	1878			
Do.....	1879	20	194, 412	
Contingent expenses Territory of Montana.....	1879	20	194	
Salaries governor, &c., Territory of New Mexico.....	1877			1, 235 20
Do.....	1878			4, 150 00
Do.....	1879	20	194	
Legislative expenses Territory of New Mexico.....	1876			1, 448 12
Do.....	1877			55
Do.....	1878	20	412	
Do.....	1879	20	194	
Contingent expenses Territory of New Mexico.....	1879	20	194	
Salaries governor, &c., Territory of Utah.....	1877			383 93
Do.....	1878			1, 300 00
Do.....	1879	20	194	
Legislative expenses Territory of Utah.....	1877			
Do.....	1879	20	194	
Contingent expenses Territory of Utah.....	1879	20	194	
Salaries governor, &c., Territory of Washington.....	1877			04
Do.....	1878			2, 400 00
Do.....	1879	20	194	
Legislative expenses Territory of Washington.....	1877			3 78
Do.....	1879	20	194	
Contingent expenses Territory of Washington.....	1879	20	194	
Salaries governor, &c., Territory of Wyoming.....	1877			04
Do.....	1878			892 77
Do.....	1879	20	194	
Carried forward.....				4, 395, 120 79

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$20,772,609 03	\$1,039,224 55	\$26,091,921 96	\$21,641,408 78	\$615,795 07	\$3,834,718 11
8,515 00		274 35		274 35	
		8,515 00	7,194 41		1,320 59
		19 36		19 36	
3,000 00		04	3,000 00	04	
		3 55		3 55	
		63 97	49 62		14 35
4,000 00		4,000 00	2,193 63		1,806 37
		395 42		395 42	
2,500 00		2,500 00	2,500 00		
625 00	1 19	626 19	625 00		1 19
		50,000 00	45,000 00		5,000 00
	252,234 44	274,012 56	218,898 58		55,113 98
		38		38	
12,700 00		2,600 00	2,600 00		
		12,700 00	10,750 00		1,950 00
		23 58		23 58	
17,220 00		17,220 00	17,220 00		
500 00		500 00	500 00		
		12,858 78		12,858 78	
		1,700 00		1,700 00	
		108 00		108 00	
		04		04	
		1,950 00	1,950 00		
12,200 00		12,200 00	10,900 00		1,300 00
1,399 90		2,577 58	2,576 15	1 43	
	1 21	1 21			1 21
20,180 00		20,180 00	20,180 00		
500 00		500 00	500 00		
		456 59		456 59	
12,200 00		2,400 00	2,142 86		257 14
		12,200 00	9,659 92		2,540 08
		1,038 71	1,038 71		
1,727 14	136 55	136 55		136 55	
	28 41	4,334 71	4,334 71		
		400 00	400 00		
24,538 00		24,538 00	24,538 00		
250 00		250 00	250 00		
500 00		500 00	500 00		
		335 24	335 20	04	
12,200 00		3,050 00	3,050 00		3,050 00
	263 52	12,200 00	9,150 00		
	51 87	263 52		263 52	
22,138 00		51 87			51 87
500 00		22,138 00	22,138 00		
		500 00	500 00		
		1,235 20		1,235 20	
12,700 00	125 00	4,150 00	2,926 57		1,223 43
		12,825 00	8,799 18		4,025 82
		1,448 13	1,448 13		
		55		55	
800 00		800 00	800 00		
1,300 00		1,300 00	1,300 00		
500 00	175 00	675 00	478 80		196 20
		338 93		338 93	50 00
12,200 00		1,300 00	1,300 00		
		12,200 00	11,248 30		951 70
	35 50	35 50		35 50	
2,000 00	224 14	2,224 14	2,224 14		
500 00		500 00	500 00		
		04		04	
12,200 00		2,400 00	2,400 00		
		12,200 00	9,150 03		3,049 97
		3 78		3 78	
1,000 00		1,000 00	1,000 00		
500 00		500 00	500 00		
		04		04	
12,200 00		892 77	885 71		7 06
		12,200 00	10,450 00		1,750 00
20,985,902 07	1,292,501 38	26,673,524 24	22,121,494 43	633,650 74	3,918,379 07

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Statement exhibiting the balances of appropriations

Specific objects of appropriation.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4,395,120.79
Legislative expenses Territory of Wyoming.	1876			189 00
Do	1877	20	412	
Do	1878	20	412	
Do	1879	20	194	
Contingent expenses Territory of Wyoming.	1879	20	494	
General expenses District of Columbia	1879	20	104, 208, 416	
Payment to workingmen employed under late board of public works District of Columbia		20	209	
Refunding taxes District of Columbia		20	104	
Repaving Pennsylvania avenue.	19		92	12,362 03
Water-fund District of Columbia.	20		104	
Saaries board of health District of Columbia	1878			
Expenses of board of health District of Columbia	1878			
Adapting ponds in monument lot to cultivation of carp.				
Employment of poor of District of Columbia in filling up grounds; joint resolution April 4, 1878		20	488	
Support and medical treatment of infirm poor District of Columbia; joint resolution April 4, 1878		20	488	
Salaries and expenses national board of health; act March 3, 1879		20	484	
Redemption of the bonds of the District of Columbia (reimbursable); act December 23, 1878		20	259	
Redemption of tax-lien certificates		20	104	
Redemption of Pennsylvania avenue certificates (paving)		20	104	
Redemption of Pennsylvania avenue paving scrip.		20	104	
Washington redemption-fund, District of Columbia.		20	104	
Washington special-tax fund		20	104	
Washington Market Company poor fund		20	104	
Fire-proof building for the National Museum; act of March 3, 1879		20	397	
Salaries office Secretary of War	1877			101 21
Do	1878			
Do	1879	20	195	
Contingent expenses office Secretary of War.	1879	20	195	
Salaries office Adjutant-General	1877			44 01
Do	1878			
Do	1879	20	195	
Contingent expenses office Adjutant-General	1879	20	195	
Salaries office Inspector-General.	1879	20	195	
Salaries office Military Justice	1879	20	195	
Contingent expenses office Military Justice	1879	20	195	
Salaries office Quartermaster-General	1877			230 26
Do	1878			
Do	1879	20	195	
Contingent expenses office Quartermaster-General	1879	20	195	
Salaries office Commissary-General	1877			156 52
Do	1879	20	195	
Contingent expenses office Commissary-General	1879	20	195	
Salaries office Surgeon-General	1877			616 26
Do	1878			
Do	1879	20	195	
Contingent expenses office Surgeon-General	1879	20	195	
Salaries office Chief of Ordnance.	1877			25 33
Do	1879	20	195	
Contingent expenses office Chief of Ordnance	1878			
Do	1879	20	195	
Salaries office Paymaster-General	1877			121 73
Do	1879	20	195	
Contingent expenses office Paymaster-General.	1879	20	195	
Salaries office Chief of Engineers	1878			
Do	1879	20	195	
Contingent expenses office Chief of Engineers	1879	20	195	
Salaries Signal Office	1879	20	195	
Salaries superintendent, &c., War Department building	1877			50 12
Do	1879	20	195	
Contingent expenses War Department building	1879			
Salary superintendent building corner Pennsylvania avenue and Fifteenth street	1879	20	195	
Rent of building corner Pennsylvania avenue and Fifteenth street	1879	20	195	
Salaries superintendent, &c., building on F street.	1877			51 52
Do	1879	20	195	
Contingent expenses building on F street	1877			775 84
Carried forward				4,409,844 62

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$20,985,902 07	\$1,292,501 38	\$26,673,524 24	\$22,121,494 43	\$633,650 74	\$3,918,379 07
446 33		189 00		189 00	
3,359 54		446 33	384 83		61 50
2,000 00	01	3,359 55	3,359 55		
500 00	11 50	2,011 50	2,000 00		11 50
3,247,587 28	508 42	500 00	500 00		
		3,248,095 70	3,059,841 51		188,254 19
37,500 00		37,500 00			37,500 00
31,786 43		31,786 43	31,786 43		
22,117 49	1,562 19	36,041 71	36,041 71		
114,863 74		114,863 74	109,544 54		5,319 20
	7 64	7 64			7 64
	39 24	39 24			39 24
	02	02		02	
15,000 00	295 00	15,295 00	15,000 00		295 00
5,000 00	3,322 37	8,322 37	8,322 37		
50,000 00		50,000 00	35,961 50		14,038 50
281,500 00		281,500 00	281,500 00		
3,457 54		3,457 54	3,158 09		299 45
33,930 23		33,930 23	33,930 23		
1,493 79		1,493 79	1,493 79		
2,912 69		2,912 69	1,164 07		1,748 62
14,312 69		14,312 69	13,818 55		494 14
7,650 00		7,650 00	7,650 00		
250,000 00		250,000 00	60,000 00		190,000 00
		101 21		101 21	
	53 87	53 87			53 87
75,240 00		75,240 00	75,240 00		
8,000 00		8,000 00	8,000 00		
		44 01		44 01	
	208 98	208 98			208 98
290,960 00		290,960 00	290,960 00		
9,000 00		9,000 00	9,000 00		
2,520 00		2,520 00	2,520 00		
5,320 00		5,320 00	5,320 00		
250 00		250 00	250 00		
		230 26		230 26	
	45 49	45 49			45 49
151,820 00		151,820 00	151,820 00		
8,000 00		8,000 00	8,000 00		
		156 52		156 52	
31,560 00		31,560 00	31,560 00		
5,500 00		5,500 00	5,500 00		
		616 26		616 26	
	2,008 47	2,008 47			2,008 47
198,040 00		198,040 00	198,040 00		
6,500 00		6,500 00	6,500 00		
		25 33		25 33	
20,380 00		20,380 00	20,380 00		
	44	44			44
1,000 00		1,000 00	1,000 00		
		121 73		121 73	
57,020 00		57,020 00	57,020 00		
2,500 00		2,500 00	2,500 00		
	28 00	28 00			28 00
23,240 00		23,240 00	23,240 00		
2,500 00		2,500 00	2,500 00		
4,320 00		4,320 00	4,320 00		
		50 12		50 12	
5,410 00		5,410 00	5,410 00		
6,000 00		6,000 00	6,000 00		
250 00		250 00	250 00		
10,000 00		10,000 00	10,000 00		
		51 52		51 52	
4,870 00		4,870 00	4,870 00		
		775 84		775 84	
26,041,519 82	1,300,593 02	31,751,957 46	26,757,151 60	636,012 56	4,358,798 30

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4,409,844 62
Contingent expenses building on F street	1878			
Do	1879	20	195	
Rent of building on F street	1879	20	195	
Salaries superintendent building corner Seventeenth and F streets	1877			5 93
Do	1879	20	195	
Contingent expenses building corner Seventeenth and F streets	1879	20	196	
Salary superintendent building on Tenth street	1879	20	196	
Salary superintendent building occupied by Commissary-General	1879	20	196	
Repairs building on Tenth street	1879	20	196	
Salaries employes public buildings and grounds under Chief Engineer	1878			
Do	1879	20	197, 221	
Contingent expenses public buildings and grounds under Chief Engineer	1878			
Do	1879	20	197	
Rent of office public buildings and grounds under Chief Engineer	1879	20	197	
Improvement and care public buildings and grounds	1877			12
Do	1878			
Do	1879	20	220	
Repairs, fuel, &c., Executive Mansion	1877			11
Do	1878			
Do	1879	20	221	
Do	1880	20	388	
Lighting, &c., Executive Mansion	1877			38 45
Do	1878			
Do	1879	20	221	
Repairs water-pipes and fire-plugs	1878			
Do	1879	20	221	
Telegraph to connect the Capitol with the departments and Government Printing Office	1877			15
Do	1878			
Do	1879	20	221	
Washington Aqueduct	1879	20	221	
Repairs navy-yards and upper bridges	1877			540 82
Do	1878			
Do	1879	20	221	
Support and medical treatment of transient paupers	1878			1,250 00
Do	1879	20	223	
Postage, War Department	1877			1,113 89
Do	1878			7,786 60
Do	1879			
Salaries office Secretary of the Navy	1877			38 04
Do	1879	20	198	
Contingent expenses office Secretary of the Navy	1877			154 33
Do	1879	20	198	
Salaries Bureau Yards and Docks	1879	20	198	
Contingent expenses Bureau Yards and Docks	1877			114 41
Do	1878			
Do	1879	20	198	
Salaries Bureau Equipment and Recruiting	1879	20	198	
Contingent expenses Bureau Equipment and Recruiting	1879	20	198	
Salaries Bureau Navigation	1879	20	198	
Contingent expenses Bureau Navigation	1879	20	198	
Salaries Bureau Ordnance	1879	20	198	
Contingent expenses Bureau Ordnance	1879	20	198	
Salaries Bureau Construction and Repairs	1879	20	198	
Contingent expenses Bureau Construction and Repairs	1879	20	198	
Salaries Bureau Steam Engineering	1879	20	198	
Contingent expenses Bureau Steam Engineering	1879	20	198	
Salaries Bureau Provisions and Clothing	1879	20	198	
Contingent expenses Bureau Provisions and Clothing	1879	20	198	
Salaries Bureau Medicine and Surgery	1879	20	198	
Contingent expenses Bureau Medicine and Surgery	1879	20	198	
Salaries superintendent, &c., Navy Department building	1879	20	198	
Contingent expenses Navy Department building	1879	21	28	
Postage Navy Department	1877	20	198	5,547 57
Do	1878			15,450 00
Carried forward				4,441,885 04

REGISTER.

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unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$26,041,519 82	\$1,300,593 02 746 40	\$31,751,957 46 746 40	\$26,757,151 60	\$636,012 56	\$4,358,793 30 746 40
3,500 00		3,500 00	3,500 00		
4,500 00		4,500 00	4,500 00		
		5 93		5 93	
4,210 00		4,210 00	4,210 00		
6,000 00		6,000 00	6,000 00		
250 00		250 00	250 00		
250 00		250 00	250 00		
5,000 00		5,000 00	5,000 00		
	123 44	123 44			123 44
34,560 00		34,560 00	34,560 00		
	19	19			19
500 00		500 00	500 00		
900 00		900 00	900 00		
	47	59		59	
24,500 00	867 97	867 97	1 60		866 37
		24,500 00	24,500 00		
	34 13	11		11	
25,000 00		34 13			34 13
25,000 00		25,000 00	25,000 00		
		25,000 00			25,000 00
	278 68	38 45		38 45	
15,000 00		278 68			278 68
	1,385 93	15,000 00	15,000 00		
2,000 00		1,385 93			1,385 93
		2,000 00	2,000 00		
	2 52	15		15	
1,000 00		2 52			2 52
15,000 00		1,000 00	1,000 00		
		15,000 00	15,000 00		
	251 12	540 82		540 82	
1,000 00		251 12			251 12
		1,000 00	1,000 00		
15,000 00		1,250 00	1,250 00		
		15,000 00	13,750 00		1,250 00
		1,113 89		1,113 89	
165,000 00		7,786 60	7,786 50		10
		165,000 00	104,985 80		60,014 20
36,700 00		38 04		38 04	
		36,700 00	36,700 00		
2,500 00		154 33		154 33	
11,980 00		2,500 00	2,500 00		
		11,980 00	11,980 00		
	32 36	114 41		114 41	
600 00		32 36			32 36
11,780 00		600 00	600 00		
500 00		11,780 00	11,780 00		
6,180 00		500 00	500 00		
400 00		6,180 00	6,180 00		
7,980 00		400 00	400 00		
400 00		7,980 00	7,980 00		
10,980 00		400 00	400 00		
400 00		10,980 00	10,979 40		60
10,180 00		400 00	400 00		
700 00		10,180 00	10,180 00		
14,580 00		700 00	700 00		
400 00		14,580 00	14,580 00		
5,780 00		400 00	400 00		
100 00		5,780 00	5,780 00		
6,097 42		100 00	100 00		
5,000 00		6,097 42	6,097 42		
		5,000 00	5,000 00		
		5,547 57			5,547 57
		15,450 00	1,919 72		13,530 28
26,522,927 24	1,304,316 23	32,269,128 51	27,163,252 04	638,019 28	4,467,857 19

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$4, 441, 885 04
Postage Navy Department	1879	20	198	
Salaries Post-Office Department	1877			
Do	1878			
Do	1879	20	202	
Contingent expenses Post-Office Department	1878			
Do	1877			1, 800 00
Contingent expenses Post-Office Department, stationery	1879	20	202	
Contingent expenses Post-Office Department, fuel	1879	20	202	
Contingent expenses Post-Office Department, gas	1879	20	202	
Contingent expenses Post-Office Department, plumbing and gas-fixtures	1879	20	202	
Contingent expenses Post-Office Department, telegraphing	1879	20	202, 420	
Contingent expenses Post-Office Department, painting	1879	20	202	
Contingent expenses Post-Office Department, carpets	1879	20	202	
Contingent expenses Post-Office Department, furniture	1879	20	202	
Contingent expenses Post-Office Department, horses and wagons	1879	20	203	
Contingent expenses Post-Office Department, hardware	1879	20	203	
Contingent expenses Post-Office Department, rent	1879	20	203	
Contingent expenses Post-Office Department, miscellaneous items	1879	20	203, 420	
Publication of Official Postal Guide	1879	20	203	
Deficiency in postal revenues	1876			397, 397 91
Do	1877			417, 498 00
Do	1877			
Do	1878	20	124	
Do	1879	20	143, 240, 259	
Do	1871*	20	124	
Do	1872	20	239	
Do	1876*	20	397, 420	
Do	1878*	20	420	
Manufacture of postal cards	1877			31, 000 00
Deficiency in money-order system, act May 17, 1864 and 1871				
Mail service in the Southern States prior to the war		20	302	
Postage stamps, Post-Office Department	1879	20	420	
International Postal Congress at Paris				
Mail transportation Pacific railroads	1875	20	420	
Do	1876	20	420	
Do	1877	20	420	
Do	1878	20	420	
Do	1879	20	420	
Salaries Department of Agriculture	1877			30 77
Do	1878			140 00
Do	1879	20	203	
Collecting agricultural statistics	1879	20	203	
Purchase and distribution of valuable seeds	1877			448 17
Do	1878			
Do	1879	20	203	
Investigating history of insects injurious to agriculture and cotton plant		20	204	
Contingent expenses Department of Agriculture	1877			1 03
Do	1878			100 00
Do	1879	20	204	
Postage Department of Agriculture	1877			537 63
Do	1878			970 00
Do	1879	20	204	
Experimental garden Department of Agriculture	1879	20	203	
Museum Department of Agriculture	1879	20	204	
Furniture, cases, and repairs Department of Agriculture	1879	20	204	
Library Department of Agriculture	1877			152 36
Do	1878			300 00
Do	1879	20	204	
Laboratory Department of Agriculture	1879	20	204	
Improvement of grounds Department of Agriculture	1879	20	240	
Investigating disease of swine and other domesticated animals	1879	20	240	
Salaries Department of Justice	1877			2, 634 03
Do	1878			1, 759 62
Do	1879	20	205	
Salaries temporary clerks Department of Justice	1877			1, 271 00
Rent of building Department of Justice	1879	20	205	
Contingent expenses Department of Justice, furniture and repairs	1879	20	265	
Contingent expenses Department of Justice, books for department library	1879	20	205	
Carried forward				5, 297, 925 56

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$26,522,927 24	\$1,304,316 23	\$32,269,128 51	\$27,163,252 04	\$638,019 28	\$4,467,857 19
20,000 00		20,000 00	5,055 82		14,944 18
	4,108 06	4,108 06		4,108 06	
	13 95	13 95			13 95
483,040 00		483,040 00	483,040 00		
	1,675 38	1,675 38	1,675 00		38
	800 67	2,600 67	1,800 00	800 67	
9,000 00		9,000 00	9,000 00		
4,400 00		4,400 00	4,400 00		
5,000 00		5,000 00	5,000 00		
4,000 00		4,000 00	4,000 00		
5,000 00		5,000 00	5,000 00		
8,000 00		8,000 00	8,000 00		
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
1,200 00		1,200 00	1,200 00		
1,500 00		1,500 00	1,500 00		
1,500 00		1,500 00	1,500 00		
10,000 00		10,000 00	10,000 00		
20,000 00		20,000 00	20,000 00		
		397,397 91			397,397 91
		417,498 00	250,000 00	167,498 00	
1,275,000 00	36,320 22	1,311,320 22	1,311,320 22		
4,672,274 72	337,017 62	5,009,292 34	3,337,017 62		1,672,274 72
4,777 60		4,777 60	4,777 60		
16,897 98		16,897 98	16,897 98		
60,456 64		60,456 64	60,456 64		
166,392 27		166,392 27	166,392 27		
		31,000 00		31,000 00	
	1,618 85	1,618 85		1,618 85	
375,000 00		375,000 00		375,000 00	
250 00		250 00	250 00		
	176 52	176 52			176 52
97,793 99		97,793 99	97,793 99		
126,249 57		126,249 57	126,249 57		
1,682 60		1,682 60	1,682 60		
79,980 82		79,980 82	79,980 82		
203,901 92		203,901 92	203,901 92		
		30 77		30 77	
		140 00	140 00		
66,900 00		66,900 00	66,900 00		
10,000 00		10,000 00	10,000 00		
		448 17		448 17	
	420 67	420 67			420 67
75,000 00		75,000 00	75,000 00		
10,000 00		10,000 00	10,000 00		
		1 03		1 03	
		100 00	100 00		
8,000 00		8,000 00	8,000 00		
		537 63		537 63	
		970 00	415 61		554 39
4,000 00		4,000 00	4,000 00		
7,000 00		7,000 00	7,000 00		
1,000 00		1,000 00	1,000 00		
4,000 00		4,000 00	4,000 00		
		152 36		152 36	
		300 00	300 00		
1,000 00		1,000 00	1,000 00		
1,500 00		1,500 00	1,500 00		
6,500 00		6,500 00	6,500 00		
10,000 00		10,000 00	10,000 00		
		2,634 03		2,634 03	
		1,759 62	389 57		1,370 05
101,360 00		101,360 00	101,360 00		
		1,271 00		1,271 00	
10,000 00		10,000 00	10,000 00		
1,000 00		1,000 00	1,000 00		
1,500 00		1,500 00	1,500 00		
34,504,985 35	1,686,468 17	41,489,379 08	33,711,249 27	1,223,119 85	6,555,009 96

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$5, 297, 925 56
Contingent expenses Department of Justice, books for office of Solicitor	1879	20	205	
Contingent expenses Department of Justice, stationery	1879	20	205	
Contingent expenses Department of Justice, horses and wagons	1879	20	205	
Contingent expenses Department of Justice, miscellaneous items	1879	20	205	
Contingent expenses Department of Justice	1875			50 30
Do	1876			122 18
Do	1877			590 50
Do	1878			297 50
Postage Department of Justice	1877			160 00
Do	1878			3, 320 00
Do	1879	20	206	
Salary warden of jail District of Columbia	1877			08
Do	1879	20	205	
Prosecution and collection of claims	1877			15 40
Do	1879	20	223	
Defending suits and claims for seizure of captured and abandoned property	1877			90 19
Do	1878			68 24
Do	1879	20	223	
Punishing violation of intercourse acts and frauds	1877			6, 815 53
Do	1878			7, 342 90
Do	1879	20	223	
Prosecution for crimes	1877			1, 740 84
Do	1878			7, 233 75
Do	1879	20	223	
Editing fourteenth volume of Opinions of Attorneys-General		20	234	
Purchase of law and other necessary books, office of Attorney-General	1871	20	422	
Expenses Territorial courts in Utah	1875	20	223	
Do	1876			
Do	1877			912 35
Do	1878			7, 135 49
Do	1879	20	415	
Support of convicts	1879	20	223	
Support of convicts, District of Columbia	1878			6, 131 54
Salaries and expenses Metropolitan Police	1877			477 00
Court-house, Washington, D. C.	1877			96
Do	1879	20	223	
Payment to Elmer S. Dundy, United States judge, while holding court in Colorado		20	223	
Constructing inclosure around penitentiary at Boise City, Idaho				2 00
Salaries commissioners to codify the laws	1871*			61 90
Contingent expenses commissioners to codify the laws	1872			
Law library, Territory of Dakota; act February 25, 1878		20	24	
Law library, Territory of Wyoming; act February 25, 1878		20	24	
Fees of supervisors of elections		R. S.	3689	
Detecting and punishing crime under alleged frauds in late Presidential election		20	178	
Expenses United States courts	1871			
Do	1871*	20	422	200 00
Do	1872			91 55
Do	1873			13, 486 28
Do	1874			3, 299 06
Do	1875	20	422	
Do	1876	20	236	10, 675 18
Do	1877			42, 656 11
Do	1878	20	236, 415	68, 208 22
Do	1879	20	236, 415	
Salaries retired United States judges	1879			
Salaries justices Supreme Court	1877			3, 222 21
Do	1878			4, 103 25
Do	1879	{ R. S.	204 682	{
Salaries circuit judges	1877			
Do	1878			1, 500 00
Do	1879	20	204	3, 987 65
Salaries district judges	1878			532 65
Do	1879	20	204	
Carried forward				5, 492, 456 37

*And prior years.

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balance of ap- propriations, June 30, 1879.
\$34,504,985 35	\$1,686,468 17	\$41,489,379 08	\$33,711,249 27	\$1,223,119 85	\$6,555,009 96
500 00		500 00	500 00		
1,500 00		1,500 00	1,500 00		
1,200 00		1,200 00	1,200 00		
6,000 00		6,000 00	6,000 00		
	46 55	96 85	96 85		
		122 18	122 18		
		590 50	48 95	541 55	
	1,232 22	1,529 72	301 60		1,228 12
		160 00		160 00	
		3,320 00	790 00		2,530 00
5,000 00		5,000 00	3,620 00		1,380 00
		08		08	
1,800 00		1,800 00	1,800 00		
		15 40		15 40	
2,500 00		2,500 00	1,614 00		886 00
		90 19	24 00	66 19	
	227 01	295 25	200 00		95 25
25,000 00		25,000 00	24,527 25		472 75
		6,815 53		6,815 53	
		7,342 90	289 90		7,053 00
5,000 00		5,000 00	1,121 81		3,878 19
		1,740 84		1,740 84	
	2,503 11	9,736 86	298 76		9,438 10
20,000 00	90 27	20,090 27	18,968 91		1,121 36
1,000 00		1,000 00	1,000 00		
22 00		22 00	22 00		
25,000 00		25,000 00	534 65		24,465 35
	741 64	1,653 99	416 00	1,237 99	
	1,297 68	8,433 17	6,684 85		1,748 32
26,000 00		26,000 00	24,747 69		1,252 31
15,000 00		15,000 00	9,382 30		5,617 70
		6,131 54	6,131 54		
		477 00		477 00	
		96		96	
1,000 00		1,000 00	1,000 00		
400 00		400 00	118 60		281 40
		2 00		2 00	
		61 90	61 90		
	110 30	110 30		110 30	
2,700 00		2,700 00	2,530 00		170 00
2,700 00		2,700 00	2,555 00		145 00
115,032 89	1,125 50	116,158 39	116,158 39		
10,000 00		10,000 00			10,000 00
	5,243 65	5,243 65		5,243 65	
495 00		695 00	695 00		
		91 55	91 55		
		13,486 28	1,769 55	11,716 73	
	757 76	4,056 82	239 99	3,816 83	
1,010.19	3,132 24	4,142 43	1,010 19	3,132 24	
471 00	3,639 20	14,785 38	7,846 93	6,938 45	
	3,750 73	46,406 84	46,403 84	3 00	
260,000 00	59,271 28	387,479 50	357,122 15		30,357 35
2,800,000 00	23,955 84	2,823,955 84	2,813,818 16		10,137 68
14,855 56		14,855 56	14,855 56		
		3,222 21		3,222 21	
		4,103 25			4,103 25
97,500 00		97,500 00	97,500 00		
		1,500 00		1,500 00	
		3,987 65			3,987 65
54,000 00		54,000 00	51,192 76		2,807 24
		532 65	19 23		513 42
190,000 00		190,000 00	186,780 54		3,219 46
38,190,671 99	1,793,593 15	45,476,721 51	37,524,961 85	1,269,860 80	6,681,898 86

Statement exhibiting the balances of appropriation

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$5, 492, 456 37
Salaries district attorneys	1874			38 34
Do	1877			959 92
Do	1878			785 66
Do	1879	20	205	
Salaries district marshals	1875	20	422	94 47
Salaries district marshals; act March 3, 1879	1877	20	415	
Salaries district marshals	1876			28 29
Do	1878			539 03
Do	1879	20	205	
Salaries justices, &c., supreme court District of Columbia	1879	20	205	
Building for State, War, and Navy Departments, east wing		20	221	108, 000 00
Building for State, War, and Navy Departments, north wing		20	221	110, 000 00
Building for State, War, and Navy Departments, south wing				15, 012 50
Building for State, War, and Navy Departments		20	388	
Furniture for new building, War Department	1879	20	388	
	1880			
	1879			
Furniture for new building, Navy Department	1880	20	391	
Treasury building, Washington, D. C.		20	378, 210	126 15
Subtreasury building, New York		20	211	
Post-office and subtreasury, Boston, Mass		20	377	56, 370 46
Post-office, Harrisburg, Pa.		20	377	56, 720 00
Post-office and court-house at Philadelphia, Pa		20	377	5, 344 74
Assay office building, Helena, Mont		20	211	
Court-house and post-office, Atlanta, Ga.		20	377, 209	12, 322 81
Court-house and post-office, Austin, Tex		20	211	82, 771 31
Court-house and post-office, Grand Rapids, Mich		20	210	14, 016 49
Court-house and post-office, Lincoln, Nebr		20	377, 210	8, 287 30
Court-house and post-office, Little Rock, Ark		20	377, 210	34, 806 11
Court-house and post-office, Parkersburgh, W. Va		20	210	2, 500 00
Court-house and post-office, Raleigh, N. C.		20	377, 210	202 42
Court-house and post-office, Topeka, Kans		20	377, 210	
Court-house and post-office, Trenton, N. J.		20	210	2, 913 53
Court-house and post-office, Utica, N. Y.		20	377, 211	34, 213 10
Post-office, Dover, Del.		20	210	46 77
Court-house and post-office, New York		20	384	5, 281 15
Court-house and post-office, Columbia, S. C.				3 46
Court-house and post-office, Covington, Ky.				98, 972 55
Court-house and post-office, Jersey City, N. J.				116 91
Branch-mint building at San Francisco				3, 680 22
Subtreasury building at San Francisco				3, 193 66
Court-house and post-office at Omaha, Nebr				805 56
Court-house and post-office at Indianapolis, Ind				1, 870 13
Survey of Atlantic and Gulf coasts	1877			431 62
Do	1879	20	414	
Survey of western coast	1877			17 57
Do	1878			18, 000 00
Do	1879	20	414	
Publishing observations, Coast Survey	1879	20	216	
Repairs of vessels, Coast Survey	1877			80 99
Do	1879	20	215	
General expenses, Coast Survey	1879	20	216	
Geodetic surveying, Coast Survey	1877			827 60
Vessels, Coast Survey	1878			2, 000 00
Relief of the estate of Samuel P. Fearon		20	82	
Relief of George H. Giddings, of Texas, act June 20, 1878		20	90	
Relief of Samuel H. Canfield, postmaster, act May 2, 1878		20	32	
Relief of S. M. Norton, postmaster Bristol, Conn., act May 2, 1878		20	33	
Relief of John Clinton, postmaster, Brownsville, Tenn., act June 6, 1878		20	43	
Relief of John F. Andrews, postmaster, Washington, Ga		20	76	
Relief of J. H. Duncan, postmaster, Elberton, Ga		20	78	
Relief of E. B. Head, postmaster, Harrodsburg, Ky., act June 19, 1878		20	88	
Relief of Thos. W. Collier, postmaster Coshocton, Ohio, act April 29, 1878		20	20	
Relief of Hanson Harmon, act June 18, 1878		20	83	
Relief of H. G. Boardman, postmaster Milton, Vt., act June 19, 1878		20	86	
Relief of Albert U. Wyman, late Treasurer United States, act March 1, 1879		20	109	
Relief of J. Frazer, act March 3, 1879		20	172	
Carried forward				6, 173, 837 19

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1878.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$38,190,671 99	\$1,793,593 15	\$45,476,721 51	\$37,524,961 85	\$1,269,860 80	\$6,681,898 86
		38 34	38 34		
		959 92		959 92	
		785 66	329 19		456 47
19,300 00		10,300 00	18,743 64		556 36
38 89		133 36	133 36		
185 18		185 18	185 18		
		28 29	28 29		
		539 03	451 66		87 37
12,100 00		12,100 00	12,004 22		95 78
20,500 00		20,500 00	20,344 44		155 56
325,000 00		433,000 00	433,000 00		
250,000 00		360,000 00	360,000 00		
		15,012 50	11,250 00		3,762 50
515,000 00		515,000 00	115,000 00		400,000 00
50,000 00		50,000 00	25,000 00		25,000 00
50,000 00		50,000 00	30,850 00		19,150 00
45,000 00	69 22	45,195 37	40,178 75		5,016 62
15,000 00		15,000 00	5,000 00		10,000 00
700,000 00	16,911 12	773,281 58	439,439 03		333,842 55
100,000 00		156,720 00	45,203 90		111,516 10
700,000 00	16,353 15	721,697 89	514,517 34		207,180 55
10,000 00		10,000 00	7,008 58		2,991 42
70,000 00		82,322 81	33,710 00		48,612 81
40,000 00		122,771 31	50,958 10		71,813 21
47,000 00		61,016 49	31,335 78		29,680 71
24,500 00		32,787 30	21,864 77		10,922 53
70,000 00		104,806 11	62,895 35		41,910 76
9,000 00		11,500 00	11,024 95		475 05
29,000 00		29,202 42	24,094 14		5,108 28
80,000 00		80,000 00	11,033 87		68,966 13
10,000 00	396 35	13,309 88	12,502 40		807 48
75,000 00		109,213 10	51,096 24		58,116 86
7,000 00		7,046 77	6,593 95		452 82
42,464 28		47,745 43	5,281 15		42,464 28
		3 46			3 46
		98,972 55	52,395 65		46,576 90
	32 64	149 55	9 75		139 80
		3,680 22			3,680 22
		3,193 66	1,133 79		2,059 87
		805 56			805 56
		1,870 13			1,870 13
	5,098 85	5,530 47		5,530 47	
315,000 00		315,000 00	315,000 00		
		17 57		17 57	
205,000 00		18,000 00	18,000 00		
6,000 00		205,000 00	205,000 00		
		6,000 00	6,000 00		
		80 99		80 99	
30,000 00		30,000 00	30,000 00		
32,000 00		32,000 00	32,000 00		
		827 60		827 60	
		2,000 00	2,000 00		
4,816 16		4,816 16	4,816 16		
2,967 43		2,967 43	2,967 43		
352 12		352 12	352 12		
187 70		187 70	187 70		
265 37		265 37	265 37		
130 00		130 00	130 00		
98 00		98 00	98 00		
127 00		127 00	127 00		
938 72		938 72	938 72		
334 37		334 37	334 37		
116 34		116 34	116 34		
2,351 70		2,351 70	2,351 70		
600 00		600 00	600 00		
12,103,045 25	1,832,454 48	50,114,336 92	40,600,882 57	1,277,277 35	8,236,177 00

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CIVIL—Continued.				
Brought forward				\$6,173,837 19
Relief of Samuel Kimbro and E. V. Kimbro, act March 3, 1879		20	173	
Relief of V. H. McCormick, act March 3, 1879		20	173	
Relief of widow of Frank Welch		20	401	
Relief of widow of Alpheus S. Williams		20	400	
Relief of Commercial Bank of Knoxville, Tenn.				
Relief of widow of Gustave Schleicher, act March 3, 1879		20	400	
Relief of Josephine C. Owen, postmaster, Randolph, N. Y., act March 3, 1879		20	111	
Relief of widow of Julian Hartridge, act March 3, 1879		20	401	
Relief of widow of Terence J. Quinn, act March 3, 1879		20	401	
Relief of children of B. B. Douglas, late member of Congress, act March 3, 1879		20	401	
Relief of John T. Neale		20	111	
Relief of Alfred Muller, late acting assistant surgeon United States Army, act March 1, 1879		20	114	
Relief of Dr. C. W. Brink, joint resolution June 18, 1879		20	4	
Total civil				6,173,837 19
CUSTOMS.				
Collecting revenue from customs (deficiency)	1875			234 23
Collecting revenue from customs (transfer account)	1875			
Collecting revenue from customs prior to July 1, 1876		20	421	
Collecting revenue from customs		R. S.	3687	791,528 37
Expenses revenue-cutter service (transfer account)	1871			
Expenses revenue-cutter service	1877			12,076 41
Do	1878			72,987 81
Do	1879	20	212	
Supplies of light-houses (reappropriated)	1872			7 63
Supplies of light-houses, act March 3, 1879	1875	20	422	
Supplies of light-houses	1876			
Do	1877			40,565 30
Do	1878			64,841 70
Do	1879	20	213	
Repairs, and incidental expenses of light-houses, 1871 and prior years (transfer account)				
Repairs and incidental expenses of light-houses	1876			
Do	1877			4,290 87
Do	1878			11,412 71
Do	1879	20	213	
Salaries of keepers of light-houses, 1871 and prior years (re-appropriated)				140 00
Salaries of keepers of light-houses, 1871 and prior years		20	417	
Salaries of keepers of light-houses, 1871 and prior years (transfer account)				
Salaries of keepers of light-houses (transfer account, act March 3, 1875)	1871			
Salaries of keepers of light-houses	1871			
Salaries of keepers of light-houses, act March 3, 1879	1872	20	422	
Salaries of keepers of light-houses (deficiency)	1874			126 74
Salaries of keepers of light-houses (transfer account)	1874			
Salaries of keepers of light-houses	1875			
Do	1876			
Do	1877			58,530 79
Do	1878			63,174 81
Do	1879	20	213	
Inspecting lights	1877			65 15
Do	1878			
Do	1879	20	213	
Expenses of light-vessels	1876			
Do	1877			3,543 29
Do	1878			9,901 85
Do	1879	20	213	
Expenses of fog-signals	1877			734 30
Do	1878			
Do	1879	20	213	
Expenses of buoyage, 1871 and prior years (transfer account)				
Expenses of buoyage, act March 3, 1879	1875	20	422	
Expenses of buoyage	1876			
Do	1877			1,714 74
Do	1878			17,213 66
Do	1879	20	213	
Carried forward				1,153,090 36

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$42,108,045 25	\$1,832,454 48	\$50,114,336 92	\$40,600,832 57	\$1,277,277 35	\$8,236,177 00
3,414 00		3,414 00	3,414 00		
555 56		555 56	555 56		
2,500 00		2,500 00	2,500 00		
1,007 88		1,007 88	1,007 88		
	573 00	573 00	573 00		
738 85		738 85	738 85		
815 00		815 00	815 00		
765 75		765 75	765 75		
3,525 95		3,525 95	3,525 95		
994 43		994 43	994 43		
3,922 80		3,922 80	3,922 80		
600 00		600 00	600 00		
552 69		552 69	552 69		
42,127,438 16	1,833,027 48	50,134,302 83	40,620,848 48	1,277,277 35	8,236,177 00
	12,358 35	12,358 35	196 46	37 77	
11,930 44		11,930 44	11,926 73	12,358 35	
6,600,871 66	78,325 64	7,470,725 67	5,564,104 67	3 71	1,906,621 00
	5,078 32	5,078 32	5,078 32		
	2,347 62	14,424 03	916 35	13,507 68	
	12,062 74	85,050 55	18,218 56		66,831 99
875,000 00	7,538 81	882,538 81	847,341 51		35,197 30
		7 63	7 63		
5 33		5 33	5 33		
	2,585 86	2,585 86		2,585 86	
	8,896 53	49,461 83	25,320 39	24,141 44	
	5,979 55	70,821 25	18,853 21		51,968 04
360,000 00	3,409 16	363,409 16	349,673 20		13,735 96
	338 32	338 32		338 32	
	1,511 53	1,511 53		1,511 53	
	483 20	4,774 07		4,774 07	
	5,592 52	17,005 23	11,226 61		5,778 62
275,000 00	4,306 88	279,306 88	260,420 59		18,886 29
		140 00	140 00		
38 31		38 31	38 31		
	16,726 28	16,726 28		16,726 28	
	8,122 35	8,122 35	8,122 35		
86 54	3,010 68	3,010 68		3,010 68	
		86 54	86 54		
		126 74	126 74		
	2,934 00	2,934 00	2,934 00		
	7,430 85	7,430 85		7,430 85	
	1,069 00	1,069 00		1,069 00	
	23,425 44	81,956 23	966 74	80,989 49	
	8,975 71	72,150 52	1,443 13		70,707 39
594,600 00	4,932 72	599,532 72	579,313 43		20,219 29
		65 15		65 15	
	586 33	586 33			586 33
4,000 00		4,000 00	4,000 00		
	551 67	551 67		551 67	
	10 00	3,553 29	51 25	3,502 04	
	5,706 96	15,008 81	15,315 82		292 99
230,000 00	2,200 05	232,200 05	232,093 47		166 58
	114 43	848 73	9 86	838 87	
	844 08	844 08	119 02		725 06
40,000 00	1,504 77	41,504 77	30,912 63		10,592 14
	1,412 18	1,412 18		1,412 18	
8 00		8 00	8 00		
	58 00	58 00		58 00	
	851 43	2,566 17	1,695 70	870 47	
	6,406 20	23,619 86	11,768 68		11,551 18
300,000 00	11,661 59	311,661 59	305,879 59		5,782 00
9,291,540 28	259,409 75	10,704,040 39	8,308,314 82	175,783 41	2,219,942 16

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$1,153,090 36
Repairs and preservation of public buildings, act March 3, 1879	1873	20	422	
Repairs and preservation of public buildings (transfer account)	1873			
Repairs and preservation of public buildings (deficiency)	1874			25 00
Repairs and preservation of public buildings, act March 3, 1879	1874	20	422	
Do	1875	20	422	
Repairs and preservation of public buildings	1875			
Repairs and preservation of public buildings, act March 3, 1879	1876	20	422	
Repairs and preservation of public buildings	1877			15,574 04
Do	1878			14,383 16
Do	1879	20	210	
Furniture and repairs of same for public buildings, act March 3, 1879	1872	20	422	
Do	1875	20	422	
Do	1876	20	422	
Furniture and repairs of same for public buildings	1877			4,861 21
Do	1878			1,942 45
Do	1879	20	217	
Fuel, lights, and water for public buildings	1877			48,328 54
Do	1878			44,290 03
Do	1879	20	217	
Heating apparatus for public buildings, act March 3, 1879	1876	20	422	
Heating apparatus for public buildings	1877			1,201 09
Do	1878			669 90
Do	1879	20	217	
Pay of custodians and janitors	1877			382 79
Do	1878			2,972 00
Do	1879	20	217	
Commissions to superintendents of lights	1879	20	213	
Marine Hospital Service, prior to July 1, 1876		20	421	
Marine Hospital Service (transfer account)				
Marine Hospital Service		R. S.	3689	279,466 03
Life-Saving Service	1875			18 00
Do	1877			25,704 08
Do	1878			11,549 75
Do	1879	20	212	
Contingencies for life-saving apparatus, coast of New York, prior to 1871, act June 12, 1858				
Life-Saving Service, contingent expenses coast of New Jersey, &c., 1871, and prior years (transfer account)				
Life-Saving Service, contingent expenses (reappropriated)	1875			11 55
Life-Saving Service, contingent expenses	1877			531 10
Do	1878			524 26
Do	1879	20	212,413	
Preserving life and property from shipwrecked vessels (re-appropriated)	1874			180 00
Preserving life and property from shipwrecked vessels, (contingent expenses, reappropriated)	1874			315 84
Establishing life-saving stations		20	212,378	90,590 90
Rebuilding and improving life-saving stations, act June 18, 1878				
Building or purchase of such vessels as may be required for the revenue service				12,405 07
Compensation in lieu of moiety	1875			
Do	1877			110,591 96
Do	1878			91,679 26
Do	1879	20	217	
Expenditures by officers of the light-house service for International Exhibition	1876			5,000 00
Salaries and traveling expenses of agents at seal fisheries in Alaska	1877	20	385	19 33
Do	1878			7,770 00
Do	1879	20	218	
Metric standard of weights and measures	1878			1,719 90
Standard weights and measures	1879	20	216	
Protection of sea-otter hunting grounds and seal fisheries in Alaska	1878			2,454 00
Do	1879	20	212	
Custom-house and post-office at Rockland, Me.				196 77
Custom-house, Machias, Me.				91
Custom-house, Wiscasset, Me.				10 78
Custom-house, Bath, Me.				
Custom-house, Bath, Me. (transfer account)				
Custom-house, Boston, Mass.		20	210	
Custom-house and post-office, Fall River, Mass.		20	210,377	26,742 00
Carried forward				1,955,202 06

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 3, 1879.
\$9,291,540 28	\$259,409 75	\$10,704,040 39	\$8,308,314 82	\$175,783 41	\$2,219,942 16
6 00		6 00	6 00		
	7 18	7 18		7 18	
123 05		25 00	25 00		
21 90		123 05	123 05		
71 64	1,000 00	21 90	21 90		
		1,000 00		1,000 00	
	34 00	71 64	71 64		
	6,338 29	15,608 04	5,154 51	10,453 53	
100,000 09	322 16	20,721 45	10,477 39		1,244 06
		100,322 16	94,800 63		5,521 53
66 66		66 66	66 66		
17 00		17 00	17 00		
95 96		95 96	95 96		
	1,438 39	4,861 21		4,861 21	
132,000 00		3,380 84	1,742 15		1,638 69
	3,024 43	132,000 00	126,713 93		5,286 07
375,000 00	905 08	48,328 54		48,328 54	
28 50		47,314 46	31,170 44		16,144 02
	1,910 91	375,905 08	363,179 50		12,725 58
75,000 00	2,543 17	28 50	28 50		
		3,112 00	544 75	2,567 25	
		3,213 07	2,188 25		1,024 82
		75,000 00	65,000 00		10,000 00
		382 79		382 79	
		2,972 00			2,972 00
75,000 00		75,000 00	71,500 00		3,500 00
10,000 00		10,000 00	3,040 17		6,959 83
3 25		3 25	3 25		
361,409 58	216 76	216 76		216 76	
	16,530 96	657,406 57	391,694 97		265,711 60
		18 00	18 00		
	48 73	25,704 08	175 32	23,528 76	
334,206 90	164 11	11,508 48	458 17		11,110 31
		334,371 01	322,667 28		11,703 73
	143 92	143 92		143 92	
	210 08	210 08		210 08	
	236 93	11 55	11 55		
48,000 00	1,467 25	768 03	53 95	714 08	
	614 57	1,991 51	1,747 36		244 15
		48,614 57	43,336 00		5,278 57
		180 00	180 00		
		315 84	315 84		
153,000 00	277 06	243,867 96	136,211 60		107,656 36
	175 30	175 30	98 50		76 80
	277 78	12,682 85	5,975 00		6,707 85
	10	10		10	
	36 05	110,628 01	12,627 32	98,000 69	
25,000 00	760 52	92,439 78	19,374 89		73,064 89
		25,000 00	10,903 97		14,096 03
		5,000 00	3,229 55	1,770 45	
471 29		490 62	471 29	19 33	
13,350 00		7,770 00	6,570 00		1,200 00
		13,350 00	9,340 49		4,009 51
5,000 00		1,719 90	1,719 90		
		5,000 00	1,728 85		3,271 15
		2,454 00	1,203 52		1,250 48
25,000 00		25,000 00	1,478 00		23,522 00
		196 77	24 88	171 89	
		91	91		
	8 81	10 78	10 78		
	2,152 86	8 81		8 81	
10,000 00		2,152 86		2,152 86	
105,000 00	1,292 56	10,000 00			10,000 00
		133,034 56	56,852 15		76,182 41
1,139,412 01	301,547 71	13,396,161 78	10,121,795 54	372,321 64	2,902,044 60

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$1,955,202 06
Custom-house and post-office, Hartford, Conn	20	210, 377		50,985 53
Custom-house and post-office, Albany, N. Y.	20	209, 377		62,561 57
Barge-office building, New York, act June 15, 1878 ..	20	133		
Marine hospital at Pittsburgh, Pa				7,015 24
Custom-house, Philadelphia, Pa				
Custom-house, Charleston, S. C				29,532 53
Custom-house, New Orleans, La	20	210, 377		10,267 22
Custom-house and post-office, Cincinnati, Ohio ..	20	210, 377		3,211 48
Custom-house and post-office, Evansville, Ind	20	210		4,653 50
Custom-house and subtreasury, &c., Chicago, Ill ..	20	209, 377		127,949 70
Marine hospital, Chicago, Ill				98 97
Custom-house, court-house and post-office, Memphis, Tenn	20	210, 377		69,774 45
Custom-house, court-house and post-office, Nashville, Tenn	20	210, 377		35,182 04
Custom-house, Louisville, Ky				305 94
Custom-house and post-office, Port Haron, Mich ..				708 35
Erection of marine hospital at Detroit, Mich. (transfer ac- count)				
Custom-house, &c., Saint Louis, Mo	20	210, 377		58,474 68
Custom-house, post-office, &c., Kansas City, Mo ..	20	39, 377		
Custom-house, Saint Paul, Minn				379 36
Custom-house, Dubuque, Iowa (transfer account) ..				
Appraisers' stores, San Francisco, Cal	20	211		23,734 97
Marine hospital, San Francisco, Cal				354 36
Custom-house, Portland, Oreg				
Nubble Head light station				10,000 00
Day beacons, Maine, New Hampshire, and Massachusetts	20	380		
Whale's Back fog-signal, New Hampshire				5,000 00
Ipswich light station, Massachusetts	20	380		
Cape Poge light station, Massachusetts	20	380		
Stage Harbor light-station, Massachusetts	20	380		
Beacon lights, Lake Memphremagog, Vermont	20	215		
Isle La Motte light-station, Vermont	20	380		
Conimicut light-station, Rhode Island	20	380		
Block Island breakwater light-station, Rhode Island				900 00
Bullock's Point Shoals light-station, Rhode Island ..				1,500 00
Fuller's Rock and Sassafraz Point light-station, Rhode Island				4,500 00
Castle Hill fog-signal, Rhode Island				10,000 00
Erection of beacon-light Seine Rock, Newport, R. I ..				
Muscle Bed Shoal light-station, Rhode Island				
Race Rock light-station, Connecticut				
Southwest Ledge light-station, Connecticut				
Sandy Hook light-station, New York				
Falkner's Island fog-signal, New York	20	380		
Execution Rock fog-signal, New York	20	280		
Steam Mill Point light-station, New York	20	380		
Cumberland Head light-station, New York	20	380		
Staten Island Depot, New York	20	381		
Stratford Shoals light-station, Long Island Sound ..				9,953 46
Cold Spring Harbor light-station, New York				20,000 00
Thirty-mile Point light-station, New York	20	214, 413		
Romer Shoal beacon, New York	20	214		
Little Gull Island light-station, New York				
Barneget light station, New Jersey	20	214		
Absecon light-station, New Jersey	20	214, 381		
Great Bed light-station, New Jersey	20	215		
East beacon, Sandy Hook light-station, New Jersey, act of March 1, 1879	20	380		
Mispillion River light-station, Delaware	20	381		715 18
Cheney Island Flats range-lights, Delaware	20	215		
Reedy Island light-station, Delaware	20	381		
Lights on the Delaware River	20	381		
Harper's Straits light-station, Maryland	20	215		
Jane's Island light-station, Maryland	20	380		
Nansemond River light-station, Virginia				5,000 00
Cape Henry light-station, Virginia	20	215		
Laurel Point light-station, North Carolina	20	215		
Beacon lights in Currituck and Albemarle Sounds, North Carolina	20	215		
Oak Island light-station, North Carolina				4,000 00
Fort Ripley light-station, South Carolina	20	214		
Paris Island light-station, South Carolina	20	214		
Hilton Head and Bay Point light-station, South Carolina				30,000 00
Tybee Knoll light-station, Georgia				
Fig Island light-station, Georgia	20	381		
American Shoal light-station, Florida	20	214, 381		
Carried forward				2,541,910 56

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Re payments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1878.
\$11,139,412 01	\$301,547 71	\$13,396,161 78	\$10,121,795 54	\$372,321 64	\$2,902,044 60
100,000 00		150,935 53	132,983 84		17,951 69
140,000 00		202,561 57	68,140 54		134,421 03
210,000 00		210,000 00	5,421 20		204,578 80
		7,015 24			7,015 24
	104 74	104 74		104 74	
		29,532 53	28,406 91		1,125 62
70,000 00	6 39	80,273 61	43,031 95		36,341 66
700,000 00	18 24	703,229 72	465,598 78		237,630 94
45,000 00		49,653 50	41,484 22		8,169 28
875,000 00		1,002,949 70	305,535 11		697,414 59
		98 97			98 97
85,000 00		154,774 45	38,089 91		116,684 54
125,000 00	10 17	160,192 21	70,403 99		89,788 22
		305 94		305 94	
	2 82	711 17	619 51	91 66	
		459 48		459 48	
700,000 00	459 48	780,232 29	399,146 28		381,086 01
125,000 00	21,757 61	125,000 00	10,772 93		114,227 07
		379 36	379 36		
	236 14	236 14		236 14	
102,000 00	13,261 40	138,996 37	98,058 13		40,938 24
		354 36			354 36
	64 67	64 67		64 67	
10,000 00		10,000 00	10,000 00		10,000 00
		10,000 00			10,000 00
10,000 00		5,000 00	5,000 00		10,000 00
5,000 00		10,000 00			5,000 00
10,000 00		5,000 00			10,000 00
5,000 00	834 00	5,834 00	5,834 00		5,000 00
5,000 00		5,000 00			5,000 00
319 00	2,117 45	2,436 45	2,436 45		
		900 00	900 00		
		1,500 00			1,500 00
		4,500 00			4,500 00
		10,000 00			10,000 00
	48 91	48 91		48 91	
	2,410 90	2,410 90	2,410 90		
	53 49	53 49	53 49		
	1,684 07	1,684 07	1,684 07		
	9 74	9 74		9 74	
5,000 00		5,000 00			5,000 00
15,000 00		15,000 00			15,000 00
300 00		300 00			300 00
250 00		250 00			250 00
10,000 00		10,000 00			10,000 00
	4,146 09	14,099 55	14,099 55		
5,018 52		20,000 00			20,000 00
2,500 00	2,487 50	5,018 52	18 52		5,000 00
	251 91	4,987 50	4,987 50		
10,000 00		251 91		251 91	
35,000 00		10,000 00	1,000 00		9,000 00
34,000 00	759 00	35,000 00	15,000 00		20,000 00
		34,759 00	11,759 00		23,000 00
5,000 00		5,000 00	5,000 00		
		715 18	715 18		
10,000 00		10,000 00	10,000 00		
3,500 00		3,500 00	3,500 00		
60,000 00		60,000 00			60,000 00
20,000 00		20,000 00	6,000 00		14,000 00
25,000 00		25,000 00	3,000 00		22,000 00
		5,000 00	5,000 00		
75,000 00		75,000 00	1,931 70		73,068 30
25,000 00		25,000 00	6,000 00		19,000 00
20,000 00		20,000 00	13,000 00		7,000 00
		4,000 00	4,000 00		
5,000 00		5,000 00	5,000 00		
20,000 00		20,000 00	5,000 00		15,000 00
		30,000 00	10,000 00		20,000 00
	22 70	22 70	22 70		
3,000 00		3,000 00			3,000 00
125,000 00		125,000 00	43,931 70		81,068 30
14,975,299 53	352,295 13	17,869,505 25	12,028,052 96	373,894 83	5,467,557 46

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1878.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward				\$2,541,910 59
Fowey Rocks light-station, Florida				19,006 42
Dry Tortugas light-station, Florida				75,000 00
Cape San Blas light-station, Florida				2,000 00
Repairs of iron light-houses, Florida				7,000 00
Reimbursement keepers of Dog Island and Saint Mark's light-stations, Florida	20		381	
Northwest Passage light-station, Florida	20		381	
Port Point light-station, Texas	20		214	
Brazos Island light-station, Texas				14,500 00
Re-establishment of light-houses, Texas				20,000 00
Southwest Pass depot, Louisiana				10,000 00
South Pass pier-lights, Mississippi River, Louisiana				9,189 25
Trinity Shoal light-ship, Louisiana	20		380	
South Pass light-station, Louisiana	20		381	
Calcasieu Range light-station, Louisiana	20		381	
Re-establishment of lights on southern coast (transfer account)				
Maumee Bay light-station, Ohio				4,000 00
Sandusky Bay light-station, Ohio				14,000 00
Pier-head beacon-lights on the lakes, Michigan	20		214, 381	19,916 49
Stannard's Rock light-station, Michigan	20		214, 381	
Port Austin light-station, Michigan				14,076 80
Passage Island light-station, Michigan				18,000 00
Frying-pan Island light-station, Michigan	20		381	
Cheboygan River light-station, Michigan				7,000 00
Repairs of Saint Joseph light-house, Michigan				
Point Wilson light-station, Washington Territory	20		215, 381	
Point No-Point light-station, Washington Territory				23,037 77
Tillamook Head light-station, Oregon	20		214	
Saint Helen's Bar light-station, Oregon				600 00
Columbia River light-station, Oregon				
Racine Point light-station, Wisconsin	20		214	
Green Island light-station, Wisconsin	20		214	
Piedras Blancas light-station, California	20		214	
Oakland Harbor light-station, California	20		381	
Point Fermin light-station, California				300 00
Farallon fog-signal, California	20		381	
Anita Rock beacon, California	20		215	
Point Pinos light-station, California	20		381	
Steam-tender for the Atlantic coast	20		214	
Steam-tender for the Pacific coast	20		214	
Steam-tender for the fourth light-house district				
Depot for sixth district	20		381	
Depot for twelfth district	20		381	
Roadways at stations on the Pacific coast				4,000 00
Repairs and protection of light-stations, fourth district, act March 3, 1879	20		381	
Duplicate fog-signals for the coast of the United States	20		381	
Steam-tender for Western river-lights	20		381	
Laboratory of the Light-House Board	20		381	
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers				52,877 35
Do.	1878			22,363 12
Do.	1879	20	213	
Lighting the Ohio River, 1875 and prior years	20		214	
Repayment to importers excess of deposits prior to July 1, 1875				250,995 79
Repayment to importers excess of deposits	R. S.		3689	
Debentures, drawbacks, bounties, and allowances prior to July 1, 1875				30,000 00
Debentures, drawbacks, bounties, and allowances	R. S.		3689	
Distributive shares of fines, penalties, and forfeitures prior to July 1, 1875				5 37
Salaries and expenses of Treasury investigating committees, 1878, act December 15, 1877				400 00
Settlement of disbursing-officers' accounts (transfer account)				55,696 69
Debentures and other charges	R. S.		3689	
Refunding duties	R. S.		3689	
Refund to B. Maddocks, owner of schooner Ocean King, act March 3, 1879	20		413	
Refund of duties to St. Michael's church, of Charleston, S. C.	20		417	
Unclaimed merchandise	R. S.		3689	
Payment to legal representatives of Joseph Henry	20		214	
Carried forward				3,215,875 64

unexpended June 30, 1878, &c.—Contin ed.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$14, 975, 209 53	\$352, 295 13 15, 970 39	\$17, 869, 505 25 34, 976 81 75, 000 00 2, 000 00 7, 000 00	\$12, 028, 052 96 16, 300 00 3, 900 00	\$373, 894 83	\$5, 467, 557 46 13, 676 81 75, 000 00 2, 000 00 3, 100 00
970 65		970 65	970 65		
6, 000 00		6, 000 00	6, 000 00		
15, 000 00		15, 000 00	2, 500 00		12, 500 00
	51 99	14, 551 99	14, 551 99		
		20, 000 00			20, 000 00
		10, 000 00	10, 000 00		
		9, 189 25			9, 189 25
50, 000 00		50, 000 00			50, 000 00
50, 000 00		50, 000 00			50, 000 00
1, 500 00		1, 500 00			1, 500 00
	2, 429 10	2, 429 10		2, 429 10	
		4, 000 00			4, 000 00
		14, 000 00	7, 000 00		7, 000 00
40, 000 00		59, 916 49	5, 000 00		54, 916 49
150, 000 00		150, 000 00	80, 000 00		70, 000 00
		14, 076 80	10, 000 00		4, 076 80
		18, 000 00			18, 000 00
2, 000 00		2, 000 00			2, 000 00
		7, 000 00			7, 000 00
	1 20	1 20		1 20	
20, 000 00		20, 000 00	15, 000 00		5, 000 00
		23, 037 77	12, 000 00		11, 037 77
50, 000 00		50, 000 00	1, 000 00		49, 000 00
	187 21 610 84	787 21 610 84		610 84	787 21
40, 000 00		40, 000 00	5, 500 00		34, 500 00
200 00		200 00	200 00		
2, 000 00		2, 000 00	2, 000 00		
5, 000 00		5, 000 00			5, 000 00
		300 00			300 00
12, 000 00		12, 000 00	12, 000 00		
1, 500 00		1, 500 00	1, 500 00		
6, 000 00		6, 000 00			6, 000 00
50, 000 00		50, 000 00	45, 000 00		5, 000 00
60, 000 00		60, 000 00	60, 000 00		
	1, 260 86	1, 260 86		1, 260 86	
10, 000 00		10, 000 00			10, 000 00
10, 000 00		10, 000 00			10, 000 00
		4, 000 00	1, 008 04		2, 991 96
17, 400 00		17, 400 00	10, 000 00		7, 400 00
20, 000 00		20, 000 00			20, 000 00
30, 000 00		30, 000 00			30, 000 00
8, 000 00		8, 000 00			8, 000 00
	123 02 4, 653 35	53, 000 37 27, 016 47	7, 430 85	45, 569 52	27, 016 47
140, 000 00		140, 000 00	124, 330 88		15, 669 12
15, 000 00		15, 000 00	7, 197 02		7, 802 98
		250, 995 79	142, 020 34		108, 975 45
1, 782, 225 97	80, 448 17	1, 862, 674 14	1, 862, 674 14		
		30, 000 00	2, 953 31		27, 046 69
4, 928, 179 92	308, 881 10	5, 237, 061 02	5, 237, 061 02		
		5 37	5 37		
		400 00			400 00
		55, 696 69	38, 505 54	17, 191 15	
2, 521 49		2, 521 49	2, 521 49		
12 19		12 19	12 19		
45 00		45 00	45 00		
1, 588 65		1, 588 65	1, 588 65		
761 26		761 26	761 26		
11, 000 00		11, 000 00	11, 000 00		
22, 514, 204 66	766, 912 36	26, 496, 992 66	19, 787, 590 70	440, 957 50	6, 268, 444 46

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
CUSTOMS—Continued.				
Brought forward.....				\$3,215,875 64
Reimbursement of the master of the Verbena, act March 3, 1879.....		20	380	
Relief of Charles B. Varney, of Portland, Mo., act March 2, 1878.....		20	31	
Relief of Henry C. De Ahna, late collector, &c., Sitka, Alaska, act March 3, 1879.....		20	413, 52	
Relief of the estate of Amos Ireland, deceased, act February 19, 1879.....		20	106	
Relief of Isaiah Pickard, act March 3, 1879.....		20	171	
Totals, customs.....				3,215,875 64
INTERIOR CIVIL.				
Salaries Office Secretary of the Interior.....	1877			585 10
Do.....	1878			
Do.....	1879	20	198	
Contingent expenses Office Secretary of the Interior.....	1877			36 23
Do.....	1878			
Do.....	1879	20	198	
Packing, &c., Congressional documents.....	1877			29 96
Do.....	1878			
Do.....	1879	20	198	
Rent of buildings, Department of the Interior.....	1877			3,666 72
Do.....	1878	20	238	1,240 00
Do.....	1879	20	198, 233	
Fuel, lights, &c., Department of the Interior.....	1877			102 07
Do.....	1879	20	198	
Stationery, Department of the Interior.....	1878			53 18
Do.....	1879	20	414, 198	
Salaries temporary clerks Department of the Interior.....	1877			103 96
Do.....	1878			
Do.....	1879	20	198	
Salaries General Land Office.....	1877			21 78
Do.....	1878			
Do.....	1879	20	199	
Salaries temporary clerks General Land Office.....	1877			
Do.....	1878			
Library General Land Office.....	1879	20	199	10,000 00
Contingent expenses General Land Office.....	1877			50 15
Do.....	1878			
Do.....	1879	20	199	
Contingent expenses General Land Office (no limit).....				4,412 18
Salaries Office Commissioner of Indian Affairs.....	1877			1,391 62
Do.....	1878			297 80
Do.....	1879	20	199	
Contingent expenses Office Commissioner of Indian Affairs.....	1877			237 96
Do.....	1878			
Do.....	1879	20	199	
Salaries Office Commissioner of Pensions.....	1877			1,612 29
Do.....	1878			
Do.....	1879	20	199	
Salaries temporary clerks Office Commissioner of Pensions.....	1879	20	469	
Investigation of frauds Office Commissioner of Pensions.....	1880			
Contingent expenses Office Commissioner of Pensions.....	1877			9,259 10
Do.....	1878			
Do.....	1879	20	415, 199	
Furniture, contingencies, and rent Office Commissioner of Pensions.....	1879	20	469	
Salaries Office Commissioner of Patents.....	1880			
Do.....	1877			40 48
Do.....	1878			
Do.....	1879	20	199	
Contingent expenses Office Commissioner of Patents.....	1877			44 85
Do.....	1879	20	200	
Copies of drawings Office Commissioner of Patents.....	1878			
Do.....	1879	20	200	
Plates for Patent Office Official Gazette.....	1877			55 47
Do.....	1878			
Do.....	1879	20	200	
Photolithographing Office Commissioner of Patents.....	1877			9,849 80
Do.....	1878			
Do.....	1879	20	200	
Carried forward.....				43,090 70

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$22,514,204 66	\$766,912 36	\$26,496,992 66	\$19,787,590 70	\$440,957 50	\$6,268,444 46
800 00		800 00	766 17		33 83
200 00		200 00	200 00		
3,500 00		3,500 00	3,500 00		
208 33		208 33	208 33		
100 00		100 00	100 00		
22,519,012 99	766,912 36	26,501,800 99	19,792,365 20	440,957 50	6,268,478 20
	47 55	585 10		585 10	47 55
100,390 00		100,390 00	100,390 00		
	1 87	36 23	32 16	4 07	1 87
7,000 00		7,000 00	7,000 00		
	13 20	29 96		29 96	13 20
5,000 00		5,000 00	5,000 00		
4,260 00	07	3,666 72	2,916 65	750 07	07
23,200 00		5,500 07	5,500 00		
8,000 00		23,200 00	23,200 00		
30,000 00	30 51	102 07		102 07	30 51
	4,503 65	83 69	83 69		4,503 65
	18 50	34,503 65	34,390 12	103 96	18 50
7,000 00		103 96			
	1 23	18 50	7,000 00	21 78	1 23
220,360 00		7,000 00	220,360 00		
	1,057 85	1 23			1,057 85
	13 84	220,360 00			13 84
500 00		1,057 85	10,000 00		
	1 55	10,013 84	500 00		1 55
25,000 00		500 00	50 15		50 15
		50 15	50 15		
67,700 00	604 37	1 55	25,000 00	1,391 62	604 37
	1 63	4,412 18	4,411 68		1 63
3,000 00		1,391 62	152 78		
	74 30	1,391 62	67,700 00	227 56	74 30
488,330 00		207 80	10 40		
48,700 00		237 96			
40,000 00	1,960 90	1 63			1,960 90
		1,612 29			
14,000 00		74 30	488,330 00		14,000 00
3,500 00		488,330 00	5,000 00		3,500 00
	3 40	48,700 00	40,000 00		3 40
396,690 00		40,000 00	40,000 00		
		9,259 10	49 60		9,259 10
50,000 00		1,960 90			1,960 90
25,000 00		14,000 00			
	96 10	3,500 00			96 10
32,000 00		40 48			
	137 85	3 40			137 85
35,000 00		396,690 00			
		44 85			44 85
		50,000 00			
		46			46
		25,000 00			
		55 47			55 47
		96 10			96 10
		32,000 00			
		9,849 80			9,849 80
		137 85			137 85
		35,000 00			
1,634,630 00	8,568 83	1,686,289 53	1,612,767 23	14,819 08	58,703 22

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$43,090 70
Tracings of drawings office Commissioner of Patents	1879	20	200	
Salaries office Commissioner of Education	1877			19 49
Do	1878			
Do	1879	20	200	
Contingent expenses office Commissioner of Education	1877			1 04
Do	1878			
Do	1879	20	200	
Postage Department of the Interior	1877			63,424 08
Do	1878			104,150 00
Do	1879	20	206	
Salary secretary to sign land-warrants	1878			1 00
Salaries employés under Architect of the Capitol	1879	20	225	
Restoring patent models injured by fire		20	237	
Repairs of building Department of Interior	1877			7 15
Do	1878			
Removal Bureau of Education	1879	20	225	
Removal bureaus, Pension Office and Education	1877			3 59
Salaries watchmen Department of the Interior	1877			313 73
Do	1878			
Salaries office surveyor-general of Arizona	1878			1,169 50
Do	1879	20	201	
Contingent expenses office surveyor-general of Arizona	1877			9 33
Do	1878			415 55
Do	1879	20	228	
Salaries office surveyor-general of California	1877			978 26
Do	1878			643 60
Do	1879	20	415, 201	
Contingent expenses office surveyor-general of California	1877			1 50
Do	1878			111 66
Do	1879	20	228	
Salaries office surveyor-general of Colorado	1877			377 44
Do	1878			625 00
Do	1879	20	201	
Contingent expenses office surveyor-general of Colorado	1877			05
Do	1878			207 29
Do	1879	20	228	
Salaries office surveyor-general Dakota	1878			1,225 00
Do	1879	20	201	
Contingent expenses office surveyor-general Dakota	1877			2 48
Do	1878			271 43
Do	1879	20	228	
Salaries office surveyor-general Dakota	1877			11 14
Do	1878			950 00
Do	1879	20	201	
Contingent expenses office surveyor-general Dakota	1877			213 62
Do	1878			333 74
Do	1879	20	228	
Salaries office surveyor general Idaho	1877			254 08
Do	1878			1,255 03
Do	1879	20	201	
Contingent expenses office surveyor-general Idaho	1877			3 37
Do	1878			409 25
Do	1879	20	228	
Salaries office surveyor-general Louisiana	1877			641 64
Do	1878			450 00
Do	1879	20	201	
Contingent expenses office surveyor-general Louisiana	1878			236 94
Do	1879	20	228	
Salaries office surveyor-general Minnesota	1877			222 91
Do	1878			1,375 12
Do	1879	20	201	
Contingent expenses office surveyor-general Minnesota	1877			355 23
Do	1878			852 79
Do	1879	20	228	
Salaries office surveyor-general Montana	1877			245 39
Do	1878			1,560 39
Do	1879	20	201	
Contingent expenses office surveyor-general Montana	1878			146 27
Do	1879	20	228	
Salaries office surveyor-general Nebraska and Iowa	1877			322 83
Do	1878			1,172 22
Do	1879	20	201	
Contingent expenses office surveyor-general Nebraska and Iowa	1877			1 46
Carried forward				228,062 29

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$1,634,630 00	\$8,568 83	\$1,686,289 53	\$1,612,767 23	\$14,819 08	\$58,703 22
\$5,000 00		\$5,000 00	\$5,000 00		
	\$7 70	19 49		\$19 49	
17,320 00		7 70	17,320 00		\$7 70
	77 02	1 04		1 04	
11,400 00		77 02	40 75		36 27
		11,400 00	11,400 00		
		63,424 08		63,424 08	
36,000 00		104,150 00	2,324 00		101,826 00
		36,000 00	23,356 00		12,644 00
7,344 00		1 00			1 00
5,000 00	55 20	7,344 00	7,344 00		
		5,055 20	5,055 20		
	38	7 15		7 15	
2,500 00		38	2,500 00		38
	154 89	3 59		3 59	
		313 73		313 73	
5,750 00		154 89			154 89
		1,169 50	1,169 50		
		5,750 00	4,508 00		1,241 40
		9 33		9 33	
1,500 00		415 55	313 15		102 40
		1,500 00	1,074 50		425 50
		978 26		978 26	
16,750 00		643 60	173 76		469 84
		16,750 00	13,275 96		3,474 04
		1 50		1 50	
3,000 00		111 66	111 66		
		3,000 00	2,462 18		537 82
		377 44		377 44	
6,000 00		625 00	625 00		
		6,000 00	4,747 83		1,252 17
		05		05	
1,500 00		207 29	207 29		
		1,500 00	1,190 65		309 35
6,500 00		1,225 00	1,224 13		87
		6,500 00	4,988 33		1,511 67
		2 48		2 48	
1,500 00		271 43	271 43		
		1,500 00	1,236 69		263 81
		11 14		11 14	
3,800 00		950 00	950 00		
		3,800 00	2,850 00		950 00
		213 62		213 62	
1,000 00		333 74	212 35		121 39
		1,000 00	651 43		348 57
		254 08		254 08	
5,000 00		1,255 03	1,250 00		5 03
		5,000 00	3,842 89		1,157 11
		3 37		3 37	
1,500 00		409 25	401 75		7 50
		1,500 00	1,155 01		344 99
		641 64		641 64	
5,800 00		450 00	450 00		
		5,800 00	4,350 00		1,450 00
1,000 00		236 94	236 94		
		1,000 00	582 20		417 80
		222 91		222 91	
7,000 00		1,375 12	1,375 00		12
		7,000 00	5,735 21		1,264 79
		355 23		355 23	
1,500 00		852 79	303 05		549 74
		1,500 00	782 38		717 62
		245 39		245 39	
5,750 00		1,560 39	1,261 10		299 29
		5,750 00	4,492 16		1,257 84
1,500 00		146 27	146 22		05
		1,500 00	1,215 80		284 20
		322 83		322 83	
5,000 00		1,172 22	1,172 22		
		5,000 00	3,824 12		1,175 88
		1 46		1 46	
1,800,544 00	8,864 02	2,037,470 31	1,761,927 67	82,238 89	193,313 75

Statement exhibiting the balances of appropriations.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$228,062 29
Contingent expenses office surveyor-general Nebraska and Iowa	1878			371 61
Do	1879	20	228	
Salaries office surveyor-general Nevada	1877			1,330 71
Do	1878			1,402 63
Do	1879	20	201	
Contingent expenses office surveyor-general Nevada	1877			9 52
Do	1878			85 25
Do	1879	20	201	
Salaries office surveyor-general New Mexico	1877			220 16
Do	1878			1,623 64
Do	1879	20	201	
Contingent expenses office surveyor-general New Mexico	1877			23
Do	1878			106 88
Do	1879	20	228	
Salaries office surveyor-general Oregon	1877			2 24
Do	1878			1,526 10
Do	1879	20	201	
Contingent expenses office surveyor-general Oregon	1877			183 30
Do	1878			638 62
Do	1879	20	228	
Salaries office surveyor-general Utah	1878			1,519 30
Do	1879	20	201	
Contingent expenses office surveyor-general Utah	1878			287 25
Do	1879	20	228	
Salaries office surveyor-general Washington	1878			1,700 00
Do	1879	20	201	
Contingent expenses office surveyor-General Washington	1877			14
Do	1878			302 38
Do	1879	20	228	
Salaries office surveyor-general Wyoming	1878			1,249 52
Do	1879	20	201	
Contingent expenses office surveyor-general Wyoming	1877			578 23
Do	1878			832 95
Do	1879	20	228	
Survey of the boundary between Colorado and Utah	1879			
Surveying public and private lands	1877			
Do	1878			106,875 88
Do	1879	20	229	
Surveying timber lands	1879	20	229	
Surveying public lands in Louisiana (reappropriated)	1874			216 25
Surveying public lands in Oregon	*1871			471 37
Do	1873			108 00
Do	1874			980 72
Surveying public lands in Michigan				363 78
Survey of eastern boundary of California (reappropriated)	1871			804 00
Survey of boundaries within Cattaraugus and Allegany Indian Reservations in New York	1876			
Do	1877			101 58
Surveying public lands	1877			47,045 47
Survey of Fort Kearney military reservation in Nebraska				456 05
Surveying private land claims	1877			20,450 75
Surveying Pawnee and Otoe Reservations (reimbursable)				81 48
Salaries and commissions of registers and receivers	1873	20	422	
Do	1875	20	422	
Do	1876	20	422	
Do	1877			24,755 70
Do	1878			3,549 22
Do	1879	20	229	
Contingent expenses land offices	1877			172 46
Do	1878			522 88
Do	1879	20	229	
Expenses of depositing public moneys	1877			9,469 20
Do	1878			5,124 55
Do	1879	20	229	
Depredations on public timber	1876	20	422	
Do	1877	20	415,422	22 83
Do	1878			
Do	1879	20	229	
Do	1879	20	392	
Do	1880			
Current expenses Government Hospital for the Insane	1877			1 83
Do	1879	20	230	
Buildings and grounds Government Hospital for the Insane	1877			69
Carried forward				463,608 24

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$1,800,544 00	\$8,864 02	\$2,037,470 31	\$1,761,927 67	\$82,228 89	\$193,313 75
1,500 00		371 61	370 50		1 11
		1,500 00	1,222 95		277 05
		1,330 71		1,330 71	
		1,402 63	1,400 55		2 08
5,500 00		5,500 00	4,135 16		1,364 84
		9 52		9 52	
		85 25	85 25		
1,500 00		1,500 00	1,343 50		156 50
		220 16		220 16	
		1,623 64	1,623 60		04
8,500 00		8,500 00	6,623 77		1,876 23
		23		23	
	60 00	166 88	146 70		20 18
1,500 00	240 00	1,740 00	1,361 52		378 48
		2 24		2 24	
		1,526 10	1,523 90		2 20
7,000 00		7,000 00	5,175 00		1,825 00
		183 30		183 30	
		638 62	457 62		181 00
1,500 00		1,500 00	877 46		622 54
		1,519 30	1,512 50		6 80
5,750 00		5,750 00	4,415 30		1,334 70
		287 25	287 05		20
1,500 00		1,500 00	1,007 89		492 11
		1,700 00	1,700 00		
6,500 00		6,500 00	4,875 00		1,625 00
		14		14	
		302 38	302 38		
1,500 00		1,500 00	1,198 88		301 12
		1,249 52	1,249 04		48
6,250 00		6,250 00	5,085 30		1,164 70
		578 23		578 23	
		832 95	278 40		554 55
1,500 00		1,500 00	842 61		657 39
15,000 00		15,000 00	8,000 00		7,000 00
		106,875 88	98,080 52		8,795 36
300,000 00		300,000 00	183,115 94		116,884 06
30,000 00		30,000 00	7,730 10		22,269 90
		216 25	216 25		
		471 37		471 37	
		108 00		108 00	
		980 72		980 72	
		363 78		363 78	
		804 00	804 00		
		101 58		101 58	
		47,045 47	7,397 41	39,648 06	
		456 65			456 65
		20,450 75		20,450 75	
		81 48		81 48	
14 95		14 95	14 95		
418 00	190 04	608 04	418 00	190 04	
303 31	470 28	773 59	303 31	470 28	
	1,349 14	26,104 84	146 88	25,937 06	
	11,025 14	14,574 36	12,570 33		2,004 03
380,000 00	7,327 23	387,327 23	384,298 60		3,028 63
		172 46		172 46	
	542 21	1,065 09	993 76		131 33
40,175 00	75 50	40,250 50	33,327 17		6,923 33
		9,469 20		9,469 20	
	43 75	5,168 30	118 16		5,050 14
10,000 00	141 70	10,141 70	4,933 91		5,207 79
244 00		244 00	244 00		
361 75		384 58	361 75	22 83	
	24	24			24
25,000 00		25,000 00	25,000 00		
40,000 00		40,000 00	9,800 00		30,200 00
		1 83		1 83	
150,000 00		150,000 00	150,000 00		
		69		69	
2,842,061 01	30,329 25	3,335,998 50	2,738,844 54	183,044 45	414,109 5

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$463,608 24
Buildings and grounds Government Hospital for the Insane	1879	20	230	
Do	1879 1880	20	395	
Current expenses Columbia Institution for the Deaf and Dumb	1879	20	231	
Buildings and grounds Columbia Institution for the Deaf and Dumb	1879	20	231	
Support of Freedmen's Hospital and Asylum at Washington, D. C.	1879	20	231	
Support of Children's Hospital at Washington, D. C.	1878		220	8 67
Current expenses National Soldiers' and Sailors' Orphans' Home	1877			2,500 00
Do	1879			5,000 00
Buildings Columbia Hospital for Women and Lying-in Asylum	1877			
Current expenses Columbia Hospital for Women and Lying-in Asylum	1877			
Payment to John Cosbey, custodian of Detroit arsenal	1879	20	220	
Payment to Peyton Finley, late R. P. M., &c., Montgomery, Ala.		20	229	
Reconstructing Interior Department building		20	225	
Plans for reconstructing Interior Department building				600 00
Protection and improvement of Hot Springs, Ark.		19	377	3,207 56
Salaries and expenses Hot Springs Commission, reimbursable		20	258,415	9,499 80
Statistical Atlas of the United States	1879	20	226	
Map of the United States	1878			3,400 00
Purchase of property corner 1st street west and Pennsylvania avenue (act June 20, 1878)		20	226	
Annual repairs of the Capitol	1879	20	226	
Improving Capitol grounds	1879	20	226	
Payment to G. W. Cook for improving Capitol grounds		20	226	
Payment to C. Brumidi for frescoing the Capitol		20	391,226	
Payment to John A. Torrance, late R. P. M., &c., Harrison, Ark.		20	417	
Lighting the Capitol grounds	1877			1,048 95
Do	1879	20	226	
Reproducing plats of surveys General Land Office	1879	20	229	
Protection and improvement Yellowstone National Park	1879	20	229	
Reimbursement to marshals for taking the ninth census	1879	20	232	
Reimbursement to R. Joseph, disbursing clerk, Interior Department, for money paid on forged vouchers (act June 19, 1878)		20	88	
Preservation of collections Smithsonian Institution	1879	20	417,233	
Preservation of collections Smithsonian Institution, Armory building	1879	20	233	
Heating apparatus for the Senate	1879	20	237	
Martin's fire-extinguishing apparatus, Capitol	1879	20	237	
Commission to report upon depredations of Rocky Mountain locusts	1879	20	240	
Geological survey of the Territories (1874)	1873			
Geological survey of the Territories	1878 1879			65,000 00
Appraisal and sale of Detroit arsenal, Dearbornville, Mich.				580 39
Salary recorder of land-titles in Missouri				375 00
Retracing boundary between Arkansas and Indian Territories	1878			74 52
Indemnity for swamp lands purchased by individuals		R. S.	3689	
Maryland Institution for Instruction of the Blind		R. S.	3689	
Repayment for lands erroneously sold prior to July 1, 1875				1,511 41
Repayment for lands erroneously sold prior to July 1, 1876		20	422	
Repayment for lands erroneously sold		R. S.	3689	
Deposits by individuals for surveying public lands		R. S.	3689	104,180 77
Salaries, expenses Auditor Railroad Accounts	1879	20	414,169	
Publishing proclamations relating to sales of lands		19	357	
Expenses of the tenth census		20	480	
Expenses of the eighth census		20	422	
Two per cent. fund of the net proceeds of sales of public lands in Alabama		R. S.	3689	
Three per cent. fund of the net proceeds of sales of public lands in Alabama		R. S.	3689	
Two per cent. fund of the net proceeds of sales of public lands in Mississippi		R. S.	3689	
Carried forward				660,595 31

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$2,842,061 01	\$30,329 25	\$3,335,998 50	\$2,738,844 54	\$183,044 45	\$414,109 51
26,500 00		26,500 00	26,500 00		
30,000 00		30,000 00	10,000 00		20,000 00
51,000 00		51,000 00	51,000 00		
5,000 00		5,000 00	5,000 00		
40,500 00		40,500 00	40,500 00		
		8 67			8 67
		2,500 00		2,500 00	
		5,000 00			5,000 00
	21 22	21 22		21 22	
	714 13	714 13		714 13	
2,175 55		2,175 55	2,142 70		32 85
121 50		121 50	121 50		
100,000 00		100,000 00	9,250 00		90,750 00
		600 00	600 00		
2,881 88		6,089 44	2,993 45		3,095 99
39,500 00		48,999 80	30,175 00		18,824 80
10,000 00		10,000 00	10,000 00		
		3,400 00	3,400 00		
52,004 15	715 85	52,720 00	52,720 00		
55,000 00		55,000 00	55,000 00		
100,000 00		100,000 00	80,000 00		20,000 00
5,000 00	799 26	5,799 26	5,000 00		799 26
1,200 00		1,200 00	500 00		700 00
458 95		458 95	458 95		
		1,048 95	1,048 95		
27,000 00		27,000 00	27,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		10,000 00	10,000 00		
96 24		96 24			96 24
1,167 00		1,167 00	1,167 00		
27,000 00	55 80	27,055 80	27,055 80		
2,500 00		2,500 00	2,500 00		
4,250 00		4,250 00	4,250 00		
3,750 00		3,750 00	3,750 00		
10,000 00		10,000 00	10,000 00		
	175 00	175 00		175 00	
	219 36	65,219 36	65,000 00		219 36
		580 39		580 39	
		375 00		375 00	
		74 52			74 52
21,091 59		21,091 59	21,091 59		
5,550 00		5,550 00	5,550 00		
		1,511 41	1,511 41		
2,621 60		2,621 60	2,621 60		
22,488 80		22,488 80	22,488 80		
94,494 37		198,675 14	84,785 57		113,889 57
14,400 00		14,400 00	14,400 00		
4,588 30		4,588 30	4,588 30		
250,000 00		250,000 00	3,500 00		246,500 00
1,073 86		1,073 86	536 46		537 40
3,123 77		3,123 77	3,123 77		
4,685 65		4,685 65	4,685 65		
2,405 92		2,405 92	2,405 92		
3,885,690 14	33,029 87	4,579,315 32	3,457,266 96	187,410 19	934,638 17

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR CIVIL—Continued.				
Brought forward				\$660,595 31
Three per cent. fund of the net proceeds of sales of public lands in Mississippi		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Arkansas		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Nebraska		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Wisconsin		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Nevada		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Michigan		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Oregon		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Louisiana		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Minnesota		R. S.	3689	
Five per cent. fund of the net proceeds of sales of public lands in Kansas		R. S.	3689	
Five per cent. fund of the net proceeds of sales of agricultural lands in Colorado		R. S.	3689	
Retained percentages, improving Capitol grounds		20	391	
Reimbursement to American Photolithographic Company		20	392	
Recovery of an iron monument from the Colorado River, west		20	393	
Illustrations for report on Geological Survey of the Territories	1879 } 1880 }	20	395	
Extension of Government Printing Office		20	399	
Ventilation of the House of Representatives		20	402	
National association for the relief of colored women and children	1878			
Relief of Thomas A. Walker		20	105	
Totals Interior civil				660,595 31
INTERNAL REVENUE.				
Allowance or drawback		R. S.	3689	
Allowance or drawback prior to July 1, 1875				1,666 14
Allowance or drawback prior to July 1, 1876		20	421	
Salaries and expenses of agents and subordinate officers internal revenue	1879	20	187	
Salaries and expenses of supervisors and subordinate officers internal revenue		21	27	
Do	1870			
Do	1876	20	413	
Do	1877	20	413	2,829 75
Do	1878			87,711 05
Salaries and expenses of collectors internal revenue	1877			43,646 37
Do	1878			111,328 92
Do	1879	20	187-413	
Abstracts of real estate acquired under internal-revenue laws	1878			351 45
Punishment for violation of internal-revenue laws	1879	20	187-413	
Do	1878			13,064 81
Assessing and collecting internal revenue	1870 } 1871 }			
Do	1875	20	421	
Stamps, paper, and dies	1877			45,879 29
Do	1878			71,957 03
Do	1879	20	187	
Alteration of dies and stamps; act March 1, 1879		20	393	
Refunding taxes illegally collected		R. S.	3689	
Refunding taxes illegally collected prior to July 1, 1875				187,260 36
Refunding taxes illegally collected prior to July 1, 1876		20	421	
Refunding to certain parties taxes illegally collected; act January 15, 1879		20	97	
Refunding moneys erroneously received and covered into the Treasury		R. S.	3689	
Refunding taxes to Cumberland Valley Railroad Company		20	105	
Redemption of stamps prior to July 1, 1876		20	421	
Redemption of stamps		R. S.	3689	
Repayment of taxes on distilled spirits destroyed by casualty		R. S.	3221	
Carried forward				515,695 77

*And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$3,885,690 14	\$33,029 87	\$4,579,315 32	\$3,457,266 96	\$187,410 19	\$934,038 17
3,608 88		3,608 88	3,608 88		
1,789 43		1,789 43	1,789 43		
714 51		714 51	714 51		
1,181 85		1,181 85	1,181 85		
995 89		995 89	995 89		
606 91		606 91	606 91		
1,910 73		1,910 73	1,910 73		
13,602 71		13,602 71	13,602 71		
4,144 68		4,144 68	4,144 68		
4,155 80		4,155 80	4,155 80		
2,373 29		2,373 29	2,373 29		
2,217 94		2,217 94			2,217 94
2,000 00		2,000 00			2,000 00
205 28		205 28			205 28
40,000 00		40,000 00	40,000 00		
43,800 00		43,800 00	10,000 00		33,800 00
30,000 00		30,000 00	5,000 00		25,000 00
5,117 75	1 72	5,117 75	5,117 75		1 72
4,044,115 79	33,031 59	4,737,742 69	3,552,469 39	187,410 19	997,863 11
57,066 17		57,066 17	57,066 17		
50 76		1,666 14	373 11		1,296 03
1,650,000 00	2,544 00	1,652,544 00	1,632,891 53		19,652 47
	438 28	438 28		438 28	
3,125 36		3,125 36	2,925 36		200 00
277 73	332 63	3,440 16	3,296 16	144 00	
	2,343 38	90,054 43	42,697 29		47,357 14
	601 58	44,247 95	1,495 76	42,752 19	
	2,201 72	113,530 64	75,250 49		38,280 15
1,825,000 00	19 38	1,825,019 38	1,767,704 83		57,314 55
		351 45	161 75		189 70
100,000 00		100,000 00	84,431 83		15,568 17
		13,064 81	13,064 81		
	3,823 38	3,823 38		3,823 38	
15,003 61		15,003 61	13,999 49		1,004 12
		45,879 29		45,879 29	
	1,335 90	73,343 53	53,315 80		17,027 73
375,000 00	2,987 70	377,987 70	357,309 92		20,677 78
15,000 00		15,000 00	5,000 00		10,000 00
135,191 71		135,191 71	135,191 71		
		137,260 36	93,565 88		43,694 48
441 34		441 34	441 34		
12,961 18		12,961 18	12,961 18		
49 67		49 67	49 67		
35,341 52		35,341 52	35,341 52		
2,564 20		2,564 20	2,469 20		95 00
18,205 79		18,205 79	18,205 79		
96 30		96 30	96 30		
4,245,375 39	16,677 95	4,777,749 11	4,412,354 65	93,037 14	272,357 32

Statement exhibiting the balances of appropriation

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERNAL REVENUE—Continued.				
Brought forward				\$515,695 77
Repayment of taxes on distilled spirits destroyed by casualty prior to July 1, 1875				41 30
Relief of George W. Dawson; act March 3, 1875				72 00
Relief of Thomas A. Nicholson	20	75		
Relief of David W. W. Cheeseman, stamp agent; act June 14, 1878	20	50		
Relief of John Henderson; act February 17, 1879	20	106		
Relief of John W. Douglass; act March 1, 1879	20	108		
Totals internal revenue				515,809 07
PUBLIC DEBT.				
Redemption:				
Certificates of indebtedness of 1870		R. S.	3689	
Coin-certificates; act March 3, 1863		R. S.	3689	
Silver-certificates; act February 28, 1878		R. S.	3689	
Certificates of deposit; act June 8, 1872		R. S.	3689	
Refunding-certificates; act February 26, 1879		R. S.	3689	
Treasury notes of 1857		R. S.	3689	
Seven-thirties of 1861		R. S.	3689	
Old demand notes		R. S.	3689	
Legal-tender notes		R. S.	3689	
Fractional currency		R. S.	3689	
One-year notes of 1863		R. S.	3689	
Two-year notes of 1863		R. S.	3689	
Compound interest notes		R. S.	3689	
Seven-thirties of 1864 and 1865		R. S.	3689	
Loan of 1858		R. S.	3689	
Five-twenties of 1862		R. S.	3689	
Ten-forties of 1864		R. S.	3689	
Five-twenties of June, 1864		R. S.	3689	
Five-twenties of 1865		R. S.	3689	
Consols of 1865		R. S.	3689	
Consols of 1867		R. S.	3689	
Consols of 1868		R. S.	3689	
Interest:				
Certificates of indebtedness of 1870		R. S.	3689	
Navy pension fund		R. S.	3689	
Treasury notes of 1857		R. S.	3689	
Seven-thirties of 1861		R. S.	3689	
One-year notes of 1863		R. S.	3689	
Two-year notes of 1863		R. S.	3689	
Compound interest notes		R. S.	3689	
Seven-thirties of 1864 and 1865		R. S.	3689	
Loan of 1842		R. S.	3689	
Loan of 1846		R. S.	3689	
Loan of 1847		R. S.	3689	
Loan of 1858		R. S.	3689	
Loan of February, 1861 (1861s)		R. S.	3689	
Oregon war debt		R. S.	3689	
Loan of July and August, 1861 (1861s)		R. S.	3689	
Five-twenties of 1862		R. S.	3689	
Loan of 1863 (1861s)		R. S.	3689	
Ten-forties of 1864		R. S.	3689	
Five-twenties of June, 1864		R. S.	3689	
Five-twenties of 1865		R. S.	3689	
Consols of 1865		R. S.	3689	
Consols of 1867		R. S.	3689	
Consols of 1868		R. S.	3689	
Refunding certificates; act February 26, 1879		R. S.	3689	
Central Pacific stock		R. S.	3689	
Kansas Pacific stock (U. P., E. D.)		R. S.	3689	
Union Pacific stock		R. S.	3689	
Central Branch Union Pacific stock (A. & P. P.)		R. S.	3689	
Western Pacific stock		R. S.	3689	
Sioux City and Pacific stock		R. S.	3689	
Funded loan of 1881		R. S.	3689	
Funded loan of 1891		R. S.	3689	
Funded loan of 1907		R. S.	3689	
Totals public debt				

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Re payments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$4,245,375 39	\$16,677 95	\$4,777,749 11	\$4,412,354 65	\$93,037 14	\$272,357 32
.....	.....	41 30	41 30	.....	.....
.....	.....	72 00	.....	72 00	.....
141 76	.....	141 76	141 76	.....	.....
1,999 41	.....	1,999 41	1,999 41	.....	.....
5,000 00	.....	5,000 00	5,000 00	.....	.....
5,948 68	.....	5,948 68	5,948 68	.....	.....
4,258,465 24	16,677 95	4,790,952 26	4,425,485 80	93,109 14	272,357 32
.....					
1,000 00	.....	1,000 00	1,000 00	.....	.....
41,270,700 00	.....	41,270,700 00	41,270,700 00	.....	.....
8,460,050 00	.....	8,460,050 00	8,460,050 00	.....	.....
105,725,000 00	.....	105,725,000 00	105,725,000 00	.....	.....
26,549,900 00	.....	26,549,900 00	26,549,900 00	.....	.....
100 00	.....	100 00	100 00	.....	.....
200 00	.....	200 00	200 00	.....	.....
827 50	.....	827 50	827 50	.....	.....
64,107,833 00	.....	64,107,833 00	64,107,833 00	.....	.....
705,158 66	.....	705,158 66	705,158 66	.....	.....
2,850 00	.....	2,850 00	2,850 00	.....	.....
1,450 00	.....	1,450 00	1,450 00	.....	.....
15,590 00	.....	15,590 00	15,590 00	.....	.....
9,600 00	.....	9,600 00	9,600 00	.....	.....
220,000 00	.....	220,000 00	220,000 00	.....	.....
28,300 00	.....	28,300 00	28,300 00	.....	.....
56,141,150 00	.....	56,141,150 00	56,141,150 00	.....	.....
26,500 00	.....	26,500 00	26,500 00	.....	.....
200,550 00	.....	200,550 00	200,550 00	.....	.....
109,225,400 00	.....	109,225,400 00	109,225,400 00	.....	.....
269,391,900 00	.....	269,391,900 00	269,391,900 00	.....	.....
17,361,750 00	.....	17,361,750 00	17,361,750 00	.....	.....
60 00	.....	60 00	60 00	.....	.....
420,000 00	.....	420,000 00	420,000 00	.....	.....
3 00	.....	3 00	3 00	.....	.....
10 50	.....	10 50	10 50	.....	.....
142 50	.....	142 50	142 50	.....	.....
142 61	.....	142 61	142 61	.....	.....
3,024 46	.....	3,024 46	3,024 46	.....	.....
1,448 97	.....	1,448 97	1,448 97	.....	.....
135 00	.....	135 00	135 00	.....	.....
210 00	.....	210 00	210 00	.....	.....
105 00	.....	105 00	105 00	.....	.....
16,102 09	.....	16,102 09	16,102 09	.....	.....
1,073,413 31	5,670 00	1,079,083 31	1,079,083 31	.....	.....
65,907 00	.....	65,907 00	65,907 00	.....	.....
11,177,219 50	25,249 50	11,202,469 00	11,202,469 00	.....	.....
5,971 79	178 50	6,150 29	6,150 29	.....	.....
4,394,065 50	8,613 00	4,403,578 50	4,403,578 50	.....	.....
9,945,782 24	41,401 25	9,987,183 49	9,987,183 49	.....	.....
2,868 34	307 50	3,175 84	3,175 84	.....	.....
9,640 42	1,896 00	11,536 42	11,536 42	.....	.....
5,817,756 28	43,252 77	5,861,009 05	5,861,009 05	.....	.....
22,942,398 42	30,947 47	22,973,345 89	22,973,345 89	.....	.....
2,353,029 46	8,046 00	2,361,075 46	2,361,075 46	.....	.....
206,294 35	7,714 11	214,008 46	214,008 46	.....	.....
1,552,147 20	3,000 00	1,555,147 20	1,555,147 20	.....	.....
378,600 00	480 00	379,080 00	379,080 00	.....	.....
1,632,420 72	4,020 00	1,636,440 72	1,636,440 72	.....	.....
95,730 00	300 00	96,030 00	96,030 00	.....	.....
118,233 60	.....	118,233 60	118,233 60	.....	.....
97,699 20	150 00	97,849 20	97,849 20	.....	.....
24,804,865 42	.....	24,804,865 42	24,804,865 42	.....	.....
10,795,868 70	324,027 84	11,119,896 54	11,119,896 54	.....	.....
7,415,753 42	1,720,720 21	9,136,473 63	9,136,473 63	.....	.....
804,773,758 16	2,225,974 15	806,999,732 31	806,999,732 31	.....	.....

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS.				
Pay of—				
Indian agents	1877			13,460 68
Do	1878			18,411 91
Do	1879	20	65	
Superintendents and Indian agents	1873*			
Do	1875			
Do	1876	20	422	
Special agents	1877			665 76
Do	1878			620 38
Interpreters (transfer account)	1873*	18	418	
Interpreters	1873			
Do	1874			
Do	1876	20	422	
Do	1877			2,667 35
Do	1878			5,337 32
Do	1879	20	65	
Superintendents for Central Superintendency	1878			772 22
Clerks for Central Superintendency	1877			231 52
Do	1878			1,532 78
Indian inspectors	1878			1,489 48
Do	1879	20	66	
Traveling expenses of Indian inspectors	1877			2,058 02
Do	1878			103 51
Do	1879	20	66	
Superintendents in Dakota	1877			38 47
Do	1878			22 22
Fulfilling treaties with—				
Apaches	1873*			3,002 40
Apaches, Kiowas, and Comanches	1873*			3,204 91
Do	(1874)			361 86
Do	1873			
Do	1875			3,155 94
Do	1876			15,179 42
Do	1877			2,601 65
Do	1878			18,934 17
Do	1879	20	66	
Arapahoes and Cheyennes of Upper Arkansas River	1873*			3,732 93
Blackfeet, Bloods, and Piegiens	(1874)			
Blackfeet, Bloods, and Piegiens (transfer account)	1873			
Blackfeet, Bloods, and Piegiens	1875	18	418	
Do	1876			
Do	1877			12,567 02
Do	1878			22,105 03
Do	1879	20	67	
Chastas, Scotans, and Umpquas	1873*			615 49
Chastas, Scotans, and Umpquas (transfer account)	1873*	18	418	
Cheyennes and Arapahoes	1873*			1,183 79
Do	1875			55 37
Do	1876			800 13
Do	1877			1,441 33
Do	1878			8,594 60
Do	1879	20	67	
Calapooias, Mollalas, and Clackamas of Willamette Valley	1874			9 51
Chickasaws	1879	20	67	
Chippewas, Boisé Fort band	(1874)			
Do	1873			738 41
Do	1876			642 20
Do	1877			1,379 62
Do	1878			2,750 24
Do	1879	20	67	
Chippewas of Lake Superior	1873*	18	111	
Do	(1874)			
Do	1873	18	111	
Do	1877			
Do	1878			2,227 53
Do	1879	20	67	
Chippewas of the Mississippi	1877			
Do	1878			2,873 20
Do	1879	20	68	
Chippewas, Pillager, and Lake Winnebagoish bands	1875			28 61
Do	1877			114 88
Carried forward				155,712 46

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Re payments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
	116 67	13,577 35	729 62	12,847 73	
	375 60	18,786 91	3,383 88		15,403 03
103,800 00	35 51	103,835 51	79,061 71		24,773 80
	32 81	32 81		32 81	
588 31	1 35	1 35		1 35	
		588 31	588 31		
		665 76		665 76	
		620 38	20 38		600 00
215 00		215 00	215 00		
	114 54	114 54		114 54	
	1 00	1 00		1 00	
42 12	258 37	300 49	42 12	258 37	
	454 67	3,122 02		3,122 02	
	693 19	6,030 51	941 94		5,088 57
27,100 00		27,100 00	23,674 73		3,425 27
		772 22		772 22	
		231 52		231 52	
		1,532 78	158 88		1,373 90
		1,489 48			1,489 48
9,000 00		9,000 00	8,983 52		16 48
	3 00	2,061 62	28 90	2,032 72	
	826 95	930 46	360 00		570 46
4,000 00	412 14	4,412 14	4,257 00		155 14
		38 47		38 47	
		22 22			22 22
		3,002 40	3,002 40		
		3,204 91			3,204 91
		361 86	361 86		
		3,155 94	3,155 94		
		15,179 42	15,179 42		
		2,601 65	2,580 55	21 10	
	379 25	19,813 42	8,091 27		11,222 15
52,700 00	2 00	52,702 00	44,429 28		8,272 72
		3,732 93			3,732 93
	18 75	18 75		18 75	
102 00		102 00	102 00		
	2 06	2 06		2 06	
	275 00	12,842 02	12 65	12,829 37	
40,000 00	5 50	22,105 03	3,004 23		19,100 80
		40,005 50	39,395 40		610 10
192 25		615 49	615 49		
	298 33	192 25	192 25		
		1,482 12	1,183 79	298 33	
		55 37	55 37		
		800 13	800 13		
		1,441 33	1,043 97	397 36	
	8 91	8,603 51	7,116 28		1,487 23
40,600 00		40,600 00	40,600 00		
		9 51			9 51
3,000 00		3,000 00	3,000 00		
		738 41			738 41
		642 20			642 20
	929 75	2,309 37			2,309 37
	588 77	3,339 01	34 91		3,304 10
14,100 00		14,100 00	11,901 41		2,198 59
7,092 41	145 00	7,237 41		145 00	7,092 41
582 34		582 34			582 34
	127 85	127 85			127 85
	700 75	2,028 28	1,671 27		1,257 01
15,800 00	8 00	15,808 00	15,808 00		
	50 00	50 00			50 00
	650 80	3,524 00	884 70		2,639 30
25,400 00		25,400 00	25,400 00		
		28 61			28 61
		114 88	85 69		29 19
344,314 43	7,515 92	507,542 81	352,154 25	33,058 26	122,330 30

30 F

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$155,712 46
Fulfilling treaties with—				
Chippewas, Pillager, and Lake Winnebagoish bands	1879	20	68	
Chippewas of Red Lake, and Pembina tribe of Chippewas	1876			853 63
Do	1877			1,293 90
Do	1878			907 30
Do	1879	20	68	
Chippewas of Saginaw, Swan Creek, and Black River	1873*			9,224 47
Choctaws	1879	20	69	
Confederated tribes and bands in Middle Oregon	1877			25 23
Do	1878			673 88
Do	1879	20	69	
Creeks	1879	20	69	
Crows	1875	20	416	
Do	1876			
Do	1877			75,899 72
Do	1878			77,753 88
Do	1879	20	70	
Delawares	1873*			9,571 93
Do	1874			1,772 43
Do	1875			1,819 50
D'Wamish and other allied tribes in Washington	1875			52 99
Do	1877			50 04
Do	1878			1,944 37
Do	1879	20	70	
Flatheads and other confederated tribes	1875			
Do	1877			1,119 31
Do	1878			529 89
Do	1879	20	71	
Gros Ventres	(1874)	20	422	
Iowas	1873			
Do	1873*			263 14
Do	1879	20	71	
Kansas	1873*			1,474 98
Do	1874			760 00
Do	1877			3,515 08
Do	1878			5,332 37
Do	1879	20	71	
Kickapoos	1873*			107 98
Do	1875			
Do	1877			164 40
Do	1878			710 03
Do	1879	20	71	
Do	1880	20	316	
Klamaths and Modocs	1874			106 23
Do	1877			628 12
Do	1878			487 50
Do	1879	20	72	
Makahs	1877			140 00
Do	1878			840 00
Do	1879	20	72	
Menomonees	1873*			58 05
Do	1877			2,636 51
Do	1878			2,696 51
Do	1879	20	72	
Miamies of Eel River	1873*			45 14
Do	1875			09
Do	1874			10
Do	1876			64 80
Do	1878			1,100 00
Do	1879	20	73	
Miamies of Indiana	1873*			403 50
Do	1874	18	111	
Do	1875	18	111	
Do	1876			100 29
Do	1877			99 59
Do	1878			11,062 89
Do	1879	20	73	
Miamies of Kansas	1873*			3,044 76
Do	1875			1,870 57
Do	1875			1,098 11
Do	1876			
Do	1877			
Do	1878			5,234 35
Carried forward				383,310 03

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$344,314 43	\$7,515 92	\$507,542 81	\$352,154 25	\$33,058 26	\$122,330 30
25,566 66	123 12	25,689 78	25,659 06		30 72
		853 63			853 63
		1,293 90		40 00	1,253 90
	308 17	1,215 48	25 00		1,190 48
21,800 00		21,800 00	17,924 19		3,875 81
	89 28	9,313 75	2,375 00		6,938 75
30,032 89		20,032 89	30,032 89		
		25 23		25 23	
	1,479 47	2,153 35	1,293 70		859 65
8,100 00		8,100 00	7,100 00		1,000 00
69,968 40		69,968 40	69,968 40		
9,416 11		9,416 11	9,416 11		
	897 59	76,797 31		76,797 31	
	107 75	77,861 63	18,217 46		59,644 17
127,000 00	103 50	127,103 50	68,060 06		59,043 44
		9,571 98			9,571 93
		1,772 43			1,772 43
		1,819 50			1,819 50
		52 99	52 99		
		50 04	4 39	45 65	
		1,944 37	1,944 37		
11,950 00		11,950 00	11,050 00		900 00
	5 84	5 84			5 84
		1,119 31		1,119 31	
	3,606 98	4,136 87	2,828 65		1,308 22
16,600 00		16,600 00	12,953 62		3,646 38
15 50		15 50	15 50		
		263 14			263 14
2,875 00		2,875 00	2,875 00		
		1,474 98			1,474 98
		760 00			760 00
	2,061 11	5,576 19	704 00		4,872 19
	76 74	5,409 11	4,393 84		1,015 27
10,000 00		10,000 00	7,365 31		2,634 69
		107 98			107 98
	1,535 78	1,535 78		79 03	1,456 75
	420 87	585 27		585 27	
	189 45	899 48	899 48		
12,679 05	193 57	12,872 62	12,419 68		452 94
383 77		383 77	383 77		
		106 23	106 23		
	136 48	764 60		762 73	1 87
	2,240 65	2,728 15			2,728 15
14,700 00	500 00	15,200 00	14,268 90		931 10
	46 55	186 55		186 55	
	104 12	944 12			944 12
7,600 00		7,600 00	7,395 00		205 00
		58 05			58 05
		2,696 51		2,696 51	
		2,696 51			2,696 51
16,179 06		16,179 06	13,482 55		45 14
		45 14			45 14
		09			09
		10			10
		64 80			64 80
	220 04	1,320 04	1,319 99		05
1,100 00		1,100 00	1,100 00		
	4,086 90	4,490 40	2,343 38		2,147 02
		99 74			99 74
99 74		65 61			65 61
65 61		100 29			100 29
		99 59	32 53		67 06
	1,760 70	12,823 59	12,724 81		98 78
		11,062 89	11,062 89		
		3,044 76	2,980 14		
		1,870 57			64 62
		1,098 11			1,870 57
		1,482 20			1,098 11
	1,482 20	1,482 20			1,482 20
		5,234 35	5,234 35		
741,509 11	29,292 78	1,154,111 92	732,167 49	115,395 85	300,548 58

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$383,310 93
Fulfilling treaties with—				
Miamies of Kansas	1879	20	72	
Mixed Shoshonees, Bannocks, and Sheepsters	1877			1,023 75
Do	1878			9,380 90
Do	1879	20	73	
Moleles	1874			
Do	1877			
Do	1878			2,412 24
Do	1879	20	73	
Navajoes	1873*			
Navajoes (transfer account)	1877			18,533 45
Do	1878			47,968 82
Do	1879	20	73	
Nez Percés	1873*			17,490 47
Do	(1874)			
Do	1873			76
Do	1875			703 36
Do	1876			836 73
Do	1877			
Do	1878			1,819 25
Do	1879	20	74	
Nisqually, Puyellaps, and other tribes (transfer account)	1873*	18	418	
Northern Cheyennes and Arapahoes	1876			
Do	1877			1,595 43
Do	1878			18,866 24
Do	1879	20	74	
Omahas	1873*			331 32
Do	1876			3,621 41
Do	1877			947 21
Do	1878			2,163 77
Do	1879	20	75	
Osages	1873*			
Do	1877			
Do	1878			7,500 00
Do	1879	20	75	
Ottawas of Blanchard's Fork and Roche de Boeuf	1873*			38 49
Otoes and Missourias	1878			
Do	1879	20	75	
Pawnees	1873*			523 92
Do	1877			1,080 65
Do	1878			11,679 80
Do	1879	20	75	
Poncas	(1874)			
Do	1873	18	111	
Do	1875	18	111	
Do	1877			1,291 11
Do	1879	20	76	
Do	1880	20	316	
Pottawatomies	1873*			
Do	1874			
Do	1875			
Do	1879	20	76	
Pottawatomies of Huron	1878			
Do	1879	20	77	
Quapaws	1877			
Do	1878			760 00
Do	1879	20	77	
Qui-nai-elts and Qui-leh-utes	1873*	18	418	
Qui-nai-elts and Qui-leh-utes (transfer account)	1873			976 96
Do	1875			12 42
Do	1876			46 55
Do	1877			1,739 38
Do	1878			1,268 75
Do	1879	20	77	
Sacs and Foxes of the Mississippi	1873*	18	111	31 46
Do	1877			128 89
Do	1878			5,719 22
Do	1879	20	77	
Do	1880	20	316	
Sacs and Foxes of the Missouri	1873*			757 44
Do	1877			2 04
Carried forward				544,562 28

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$741,509 11	\$29,292 78	\$1,154,111 92	\$732,167 49	\$115,395 85	\$306,548 58
6,590 88	1,000 00	7,590 88	7,590 88		
		1,023 75		1,023 75	
		9,380 96	6,161 43		3,219 53
20,000 00	26 02	20,026 02	15,277 92		4,748 10
	10 40	10 40		10 40	
	33	33		33	
		2,412 24			2,412 24
3,000 00		3,000 00	1,341 65		1,658 35
	48 90	48 90		48 90	
	148,302 01	48,302 01	48,302 01		
		18,533 45		18,533 45	
		47,968 82	8,183 74		39,785 08
90,840 00	120 31	90,960 31	49,913 28		41,047 03
		17,490 47			17,490 47
		76			76
		703 36			703 36
	1 08	837 81		08	837 73
	2,314 93	2,314 93		1,863 37	451 56
	795 20	2,614 45			2,614 45
19,800 00		19,800 00	19,800 00		
204 86		204 86	204 86		
	51	51		51	
		1,595 43		1,595 43	
18,000 00	4 50	18,866 24			18,866 24
		18,004 50	16,611 63		1,392 87
		331 32			331 32
		3,621 41			3,621 41
	2,202 80	3,150 01		140 00	3,010 01
	1,086 12	3,249 89			3,249 89
20,000 00		20,000 00	12,522 54		7,477 46
	500 00	500 00			500 00
	594 68	594 68			594 68
18,456 00	2,957 00	10,457 00	7,500 00		2,957 00
		18,456 00	18,456 00		
		38 49			38 49
	501 46	501 46			501 46
9,000 00	3 00	9,003 00	8,253 33		749 67
		523 92	523 92		
	2 34	1,082 99		232 99	850 00
	169 02	11,848 82	3,311 58		8,537 24
50,000 00	10,252 36	60,252 36	52,202 70		8,049 66
		267 00			267 00
267 00		1 94			1 94
1 94					
	1 72	1,292 83		1,292 83	
49,500 00	5,004 48	54,504 48	39,530 92		14,973 56
953 19		953 19	953 19		
	792 11	792 11			792 11
	218 70	218 70	81 47		137 23
	213 53	213 53	158 53		55 00
20,647 65		20,647 65	20,647 65		
	12 78	12 78			12 78
400 00		400 00	400 00		
	400 00	400 00		400 00	
		760 00			760 00
2,060 00		2,060 00	676 21		1,383 79
212 16		212 16	212 16		
	7 75	984 71	290 42	5 75	688 54
		12 42			12 42
		46 55			46 55
	6 58	1,745 96		1,745 96	
	1,237 52	2,506 27			2,506 27
6,200 00		6,200 00	2,465 51		3,734 49
2,339 36		2,370 82			2,370 82
		128 89	15 60		113 29
	208 97	5,928 19	5,691 41		236 78
51,000 00	207 96	51,207 96	38,942 84		12,265 12
83 77		83 77	83 77		
		757 44			757 44
		2 04			2 04
1,131,065 92	108,497 85	1,784,126 05	1,118,474 04	142,289 60	523,361 81

† Transferred from war ledger (Subsistence of the Army, 1871, and prior years).

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$544,562 28
Fulfilling treaties with—				
Sacs and Foxes of the Missouri	1878			49 64
Do	1879	20	77	
Seminoles	1873*			1 15
Do	1879	20	78	
Senecas	1877			
Do	1879	20	78	
Senecas of New York	1873*			41 26
Do	1874			36 73
Do	1876			
Do	1877			
Do	1878			
Do	1879	20	78	
Senecas and Shawnees	1877			
Do	1879	20	78	
Shawnees	1873*	18	111	172 96
Do	1878			5,080 00
Do	1879	20	79	
Shoshones	1873*			5 65
Do	1875			6,265 98
Do	1876			2,132 72
Do	1877			2,245 44
Do	1878			3,275 00
Do	1879	20	79	
Shoshones and Bannocks	1876			14 50
Do	1877			12,392 63
Do	1878			16,093 34
Do	1879	20	79	
Six Nations of New York	1873*			3,297 68
Do	1875			511 98
Do	1878			516 01
Do	1879	20	80	
Sioux of different tribes, including Santee Sioux of Nebraska	1873*			35,223 50
Do	1876			
Do	1877			110,452 74
Do	1878			308,469 12
Do	1879	20	80	
Do	1880	20	316	
Sioux, Yankton tribe	1873*			162 40
Do	1877			3,137 18
Do	1878			8,386 17
Do	1879	20	81	
Do	1880	20	316	
Sioux of Dakota	1873*			248 83
Sisseton, Wahpeton, and Santee Sioux of Lake Traverse and Devil's Lake	1873*			2,181 69
Do	1876			175 06
Do	1877			2,512 58
Do	1878			5,799 14
Do	1879	20	81	
Skallams	1877			1,214 93
Do	1878			700 00
Do	1879	20	81	
Snakes, Wall-pah-pe tribe	1878			
Do	1879	20	81	
Tabeguache, Muache, Capote, Weeminuche, Gampa, Grand River, and Uintah bands of Utes.	(1874)			
Do	1873			
Do	1876			
Do	1877			1,836 58
Do	1878			25,406 43
Do	1879	20	82	
Umpquas, Crow Creek Band	1873*			1,039 34
Umpquas and Calapooias of Umpqua Valley, Oregon	1873*	18	111	
Utahs, Tabeguache Band	1873*			12,877 19
Do	1874			2,582 39
Do	1877			172 50
Do	1879	20	81	
Walla Walla, Cayuse, and Umatilla tribes	1873*			4 00
Do	1874			430 67
Do	1876			31 01
Do	1877			400 00
Do	1878			347 29
Do	1879	20	82	
Carried forward				1,120,485 69

*And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$1,131,065 92	\$108,497 85	\$1,784,126 05	\$1,118,474 64	\$142,289 60	\$523,361 81
		49 64			49 64
8,070 00		8,070 00	8,070 00		1 15
28,500 00	2,107 00	30,607 00	30,607 00		
2,660 00	02	2,660 00	1,720 00	02	940 00
		41 26	41 26		
		36 73	36 73		
	45 00	45 00			45 00
	119 25	119 25	119 25		
	270 42	270 42	270 42		
11,902 50		11,902 50	11,902 50		
	20	20		20	
2,660 00		2,060 00	1,671 43		388 57
100 09		272 96			272 96
5,000 00		5,080 00	5,080 00		
		5,000 00	5,000 00		
		5 65	5 65		
		6,265 98	3,271 01		2,994 97
	3 80	2,136 52			2,136 52
		2,245 44	550 80		1,688 64
		3,275 00	2,820 03		454 97
11,000 00		11,000 00	9,687 21		1,312 79
		14 50		14 50	
	117 81	12,509 94	5,000 00	7,509 94	
68,937 00	3,861 24	19,954 58	13,239 02		6,715 56
	896 24	69,833 24	61,714 92		8,118 32
		3,297 63	1,077 43		2,220 25
		511 98			511 98
		516 01	91 56		424 45
4,500 00		4,500 00	3,781 82		718 18
		35,223 50	7,187 50		28,036 00
	11 98	11 98		11 98	
	2,775 41	113,228 15	869 71	112,358 44	
	23,774 53	332,243 65	243,931 56		88,312 09
1,518,200 00	10,854 48	1,529,054 48	1,092,536 14		436,518 34
15,309 06		15,309 06	15,309 06		
		162 40			162 40
	145 00	3,282 18			3,282 18
	374 00	8,760 17	3,701 76		5,058 41
90,000 00	2,079 67	92,079 67	76,392 26		15,687 41
1,912 12		1,912 12	1,912 12		
		248 83			248 83
		2,181 69			2,181 69
		175 06	175 06		
	12 18	2,524 76	1,514 08		1,010 68
	233 92	6,033 06	4,092 05		1,941 01
80,000 00	76 28	80,076 28	62,105 51		17,970 77
		1,214 93		1,214 93	
	2 79	702 79			702 79
8,200 00		8,200 00	7,990 24		209 76
	173 37	173 37			173 37
1,200 00		1,200 00	500 00		700 00
	316 68	316 68		316 68	
	51	51		51	
	1,351 86	3,188 44	1,240 72	1,947 72	
	1,329 89	26,736 32	15,268 39		11,467 93
78,020 00	1,330 99	79,350 99	71,657 28		7,693 71
		1,039 34	345 38		693 96
		745 50			745 50
744 50	1 00	12,877 19			12,877 19
		2,582 39			2,582 39
		172 50		172 50	
720 00		720 00	360 00		360 00
	20 07	24 07	4 00	20 07	
		430 67	430 67		
		31 01	13 32		17 69
		400 00		400 00	
	867 23	1,214 52			1,214 52
14,500 00		14,500 00	13,463 90		1,036 10
3,082,601 10	161,650 17	4,364,736 96	2,905,239 39	266,257 09	1,193,240 43

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$1,120,485 69
Fulfilling treaties with—				
Winnebagoes	1873	}		392 30
Do	1874			
Do	1873*			40,984 86
Do	1875			12,985 60
Do	1876			14,617 13
Do	1877			18,419 19
Do	1878			18,336 54
Do	1879	20	82	
Yakamas	1873*			2,795 88
Yakamas (transfer account)	1873*	18	418	
Yakamas	1876			
Do	1877			3,600 00
Do	1878			7,835 00
Do	1879	20	82	
Cherokees, proceeds of school lands		R. S.	2093, 2096	373 35
Cherokees, proceeds of lands		R. S.	2093, 2096	1,781 57
Cherokees, proceeds of Osage diminished reserve lands in Kansas (transfer)				721,748 80
Chippewas of Saginaw, proceeds of lands				400 00
Delawares, proceeds of lands				105 64
Iowas, proceeds of lands				28 30
Kansas, proceeds of lands		R. S.	2093, 2096	10,274 11
Kaskaskias, Peorias, Weas, and Piankeshaws, proceeds of lands				96 78
Kickapoos, proceeds of lands				1 08
Menomonees, proceeds of lands		R. S.	2093, 2096	9,897 96
Miamies of Kansas, proceeds of lands				12,466 65
Omahas, proceeds of lands				712 26
Osages, proceeds of trust lands		R. S.	2093, 2096	1,183,750 00
Ottawas of Blanchard's Fork and Roche de Beuf, proceeds of lands				43 49
Otoes and Missourias, proceeds of lands		R. S.	2093, 2096	25,272 04
Pottawatomies, proceeds of lands				32,767 63
Sacs and Foxes of the Missouri, proceeds of lands		R. S.	2093, 2096	3,255 56
Shawnees, proceeds of lands				400 00
Stockbridges, proceeds of lands				171 93
Winnebagoes, proceeds of lands				20,610 37
Stockbridge consolidated fund				75,804 46
Claims of settlers on Round Valley Indian Reservation (restored to public lands)				1,094 37
Proceeds of Sioux Reservations in Minnesota and Dakota		R. S.	2093, 2096	22,682 32
Proceeds of Winnebago Reservation in Minnesota		R. S.	2093, 2096	1,369 25
Proceeds of New York Indian lands				4,058 06
Trust-fund interest due—				
Cherokee asylum fund		R. S.	2093, 2096	
Cherokee national fund		R. S.	2093, 2096	3,770 04
Do	1879	20	86	
Cherokee school fund		R. S.	2093, 2096	2,460 40
Do	1879	20	86	
Cherokee orphan fund		R. S.	2093, 2096	491 10
Chickasaw incompetents		R. S.	2093, 2096	1,600 00
Chickasaw national fund		R. S.	2093, 2096	8,335 71
Chickasaw national fund, prior to July 1, 1866		20	233	
Chickasaw national fund	1879	20	86	
Chippewas and Christian Indians		R. S.	2093, 2096	147 74
Choctaw general fund		R. S.	2093, 2096	50 56
Do	1879	20	86	
Choctaw school fund		R. S.	2093, 2096	809 00
Choctaw orphans' reservation				1 98
Creek orphans		R. S.	2093, 2096	238 63
Do	1879	20	86	
Delaware general fund		R. S.	2093, 2096	21,537 89
Do	1879	20	86	
Delaware school fund		R. S.	2093, 2096	7,627 71
Iowas		R. S.	2093, 2096	2,467 20
Do	1879	20	86	
Kansas schools		R. S.	2093, 2096	7,016 62
Kaskaskias, Peorias, Weas, and Piankeshaws, general fund		R. S.	2093, 2096	404 74
Do	1879	20	86	
Carried forward				3,426,577 49

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$3,082,601 10	\$161,650 17	\$4,364,736 96	\$2,005,239 39	\$266,257 09	\$1,193,240 48
.....	65	392 95	.....	.....	392 95
.....	28 08	41,012 94	.....	.....	41,012 94
.....	1,639 79	14,625 39	.....	.....	14,625 39
.....	90	14,618 03	.....	.....	14,618 03
.....	901 68	19,320 87	.....	.....	19,320 87
.....	135 83	18,472 37	.....	.....	18,472 37
44,162 47	.....	44,162 47	29,221 84	.....	14,940 63
.....	335 34	3,131 22	.....	295 79	2,835 43
3,741 33	.....	3,741 33	3,741 33	.....	.....
.....	1 00	1 00	.....	1 00	.....
.....	1,342 32	4,942 32	.....	4,942 32	.....
.....	.....	7,835 00	.....	.....	7,835 00
19,600 00	.....	19,600 00	19,600 00	.....	.....
150 27	.....	523 62	.....	.....	523 62
42,634 13	.....	44,415 70	14,819 85	.....	29,595 85
.....	.....	721,748 89	.....	.....	721,748 80
.....	.....	400 00	.....	.....	400 00
.....	.....	105 64	.....	.....	105 64
.....	.....	28 30	.....	.....	28 30
210 96	.....	10,485 07	3,445 04	.....	7,040 03
.....	.....	96 78	.....	.....	96 78
.....	.....	1 08	.....	.....	1 08
1,219 01	112 66	11,229 03	9,879 99	.....	1,358 64
.....	.....	12,466 65	1,586 42	.....	10,880 23
.....	.....	712 26	.....	.....	712 26
221,522 30	15,079 45	1,420,351 75	14,019 74	.....	1,406,332 01
.....	.....	43 49	.....	.....	43 49
57,379 98	.....	82,652 62	.....	.....	82,652 02
.....	.....	32,767 63	.....	.....	32,767 63
8,429 32	.....	11,684 88	783 00	.....	10,901 88
.....	.....	400 00	372 14	.....	27 86
.....	.....	171 93	90 35	.....	81 58
.....	11 24	20,621 61	.....	.....	20,621 61
.....	.....	75,804 46	.....	.....	75,804 46
.....	.....	1,624 27	500 00	.....	594 37
48,597 15	67 06	71,346 53	84 42	.....	71,262 11
410 00	.....	1,779 25	.....	.....	1,779 25
.....	.....	4,058 06	.....	.....	4,058 06
.....	.....	5,356 80	3,753 12	.....	1,603 68
5,356 80	.....	41,073 69	32,039 35	.....	9,034 34
37,303 65	.....	26,060 00	26,060 00	.....	.....
26,060 00	.....	38,447 68	28,259 19	.....	10,188 49
35,987 28	.....	2,410 00	2,410 00	.....	.....
2,410 00	.....	19,211 64	14,240 52	.....	4,971 12
18,720 54	.....	1,710 00	.....	.....	1,700 00
100 00	.....	61,191 41	29,411 07	.....	31,780 34
52,855 70	.....	222,301 50	222,290 25	.....	11 25
222,290 25	11 25	19,820 00	19,820 00	.....	.....
19,820 00	.....	3,182 86	2,489 48	.....	693 38
3,035 12	.....	291 80	199 58	.....	92 22
241 24	.....	27,000 00	27,000 00	.....	.....
27,000 00	.....	3,864 37	2,636 72	.....	1,227 65
3,055 37	.....	1 98	1 98	.....	.....
.....	401 85	998 54	770 05	.....	228 49
358 06	.....	4,142 37	4,142 37	.....	.....
4,048 00	94 37	63,422 20	58,012 02	.....	5,410 18
38,337 06	3,547 25	8,930 00	8,930 00	.....	.....
8,930 00	.....	8,178 74	.....	.....	8,178 74
551 03	.....	8,663 75	7,671 47	.....	992 28
6,196 55	.....	3,520 00	3,520 00	.....	.....
3,520 00	.....	8,848 28	.....	.....	8,848 28
1,831 66	.....	.....	.....	.....	.....
.....	454 43	1,742 84	812 58	.....	930 26
883 67	.....	4,801 00	4,801 00	.....	.....
4,801 00	.....	.....	.....	.....	.....
4,054,351 00	185,815 32	7,666,743 81	3,502,645 26	271,496 20	3,892,602 35

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$3, 426, 577 49
Trust-fund interest due—				
Kaskaskias, Peorias, Weas, and Piankeshaws' school fund		R. S.	2093, 2096	3, 647 15
Do	1879	20	86	
Kickapoos, general fund		R. S.	2093, 2096	1, 613 15
Menomonees		R. S.	2093, 2096	1, 168 61
Do	1879	20	86	
Osage schools		R. S.	2093, 2096	4, 396 58
Ottawas and Chippewas		R. S.	2093, 2096	32, 764 39
Do	1877			230 00
Do	1878			230 00
Do	1879	20	86	
Pottawatomies, education		R. S.	2093, 2096	4, 850 18
Pottawatomies, general fund		R. S.	2093, 2096	16, 747 13
Pottawatomies, mills		R. S.	2093, 2096	188 20
Sacs and Foxes of the Missouri		R. S.	2093, 2096	162 81
Sacs and Foxes of the Mississippi		R. S.	2093, 2096	1, 999 53
Senecas		R. S.	2093, 2096	503 72
Senecas, Tonawanda band		R. S.	2093, 2096	1, 090 96
Senecas and Shawnees		R. S.	2093, 2096	61 41
Shawnees		R. S.	2093, 2096	732 04
Eastern Shawnees		R. S.	2093, 2096	
Contingencies, trust fund	1877			987 33
Do	1878			500 00
Do	1879	20	86	
Interest due—				
Cherokees on lands sold to Osages		R. S.	2093, 2096	
Osages on avails of diminished reserve lands in Kansas	1877			1, 936 01
Do	1878			36, 890 83
Do	1879	20	75	
Stockbridge consolidated fund		R. S.	2093, 2096	
Tabuquache, Muache, Capoto, Weeminuche, Yampa, Grand River, and Uintah bands of Utes		R. S.	2093, 2096	66, 887 79
Trust-fund stocks redeemed; due—				
Creek orphans				
Chippewa and Christian Indians				
Cherokee national fund				45 00
Cherokee school fund				
Cherokee orphan fund				
Cherokee asylum fund				
Choctaw general fund				
Choctaw school fund				
Chickasaw national fund				19 59
Ottawas and Chippewas				2, 211 25
Osage schools				
Menomonees				
Pottawatomies, education				46 81
Mills				
Delaware general fund				
Eastern Shawnees				
Iowas				
Kansas schools				
Kaskaskias, Peorias, Weas, and Piankeshaws				
Senecas				
Senecas and Shawnees				
Sacs and Foxes of the Missouri				
Sacs and Foxes of the Mississippi				
Trust-fund bonds, proceeds of sale of Pottawatomies				415 63
Trust-fund bonds, proceeds of sale of Kickapoos				79
Incidental expenses, Indian service in—				
Arizona	1875	20	422	
Do	1876			
Do	1877			511 80
Do	1878			8, 327 70
Do	1879	20	85	
California	1875			
Do	1876			
Do	1878			800 12
Do	1879	20	85	
Colorado	1873*			
Do	1874	}	}	
Do	1873			
Do	1875			
Carried forward				3, 616, 484 00

* And prior years.

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$4,054,351 00	\$185,815 32	\$7,666,743 81	\$3,502,645 26	\$271,496 20	\$3,892,602 35
1,037 54		4,684 69	2,402 90		2,281 70
1,449 00		1,449 00	1,449 00		
6,440 54		8,053 69	6,446 57		1,607 12
6,968 50	34	8,077 45	6,929 00		1,148 45
950 00		950 00	950 00		
2,196 83		6,593 41			6,593 41
1,020 81		33,785 20			33,785 20
		230 00			230 00
		230 00			230 00
230 00		230 00		230 00	
3,943 30		8,793 48	4,034 55		4,758 93
4,489 32		21,236 45			21,236 45
923 97		1,112 17	898 84		213 33
1,447 32	1 64	1,611 77	1,611 77		
2,788 44		4,787 97	3,080 93		1,707 04
2,054 03	45 63	2,603 38	1,019 21		1,584 17
4,355 67	70 04	5,516 67	5,516 67		
1,035 46	227 74	1,324 61	431 44		893 17
242 22		974 26			974 26
925 19	1 62	926 81	353 06		573 75
		987 33		987 33	
		500 00			500 00
500 00		500 00			500 00
36,087 44		36,087 44	36,087 44		
	127 77	2,063 78	1,763 49		300 29
		36,890 83	36,690 11		200 72
64,527 27	60 00	64,567 27	44,441 75		20,145 52
3,790 22		3,790 22	3,790 22		
25,000 00	1,398 50	93,286 29	39,840 14		53,446 15
	414 16	414 16	414 16		
	31,017 12	31,017 12	31,017 12		
	258,934 26	258,979 26	258,934 26		45 00
	354,295 34	354,295 34	354,293 84		11 50
	199,994 94	199,994 94	199,994 94		
	67,675 27	67,675 27	67,675 27		
	1,781 90	1,781 90	1,781 90		
	18,355 20	18,355 20	18,355 20		
	50 95	70 54	50 95		19 59
	8,909 47	11,120 72	8,909 47		2,211 25
	6,236 63	6,236 63	6,236 63		
	8,018 52	8,018 52	8,018 52		
	2,813 31	2,860 12	2,813 31		46 81
	2,180 09	2,180 09	2,180 09		
	52,587 43	52,587 43	52,587 43		
	11,688 47	11,688 47	11,688 47		
	12,220 19	12,220 19	12,220 19		
	16,212 06	16,212 06	16,212 06		
	100 89	100 89	100 89		
	37 17	37 17	37 17		
	9,382 72	9,382 72	9,382 72		
	12,100 00	12,100 00	12,100 00		
	905 41	905 41	905 41		
		415 63			415 63
		79			79
164 85		104 85	164 85		
		511 80		511 80	
		8,327 70	6,253 69		2,074 01
40,000 00		40,000 00	39,507 56		492 44
	631 54	631 54		631 54	
	1,312 73	1,312 73		1,312 73	
	9 10	809 22	596 97		212 25
35,000 00		35,000 00	30,059 09		4,940 91
	257 66	257 66		257 66	
	10 78	10 78		10 78	
	2 09	2 09		2 09	
4,301,918 92	1,265,884 00	9,184,286 92	4,852,864 60	275,440 13	4,055,982 19

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward				\$3, 616, 484 00
Incidental expenses, Indian service in—				
Colorado	1877			237 33
Do	1878			528 45
Do	1879	20	85	
Dakota	1875			
Do	1876			
Do	1877			66 96
Do	1878			5, 337 92
Do	1879	20	85	
Idaho	1877			502 10
Do	1878			1, 260 10
Do	1879	20	85	
Montana	1874			
Do	1875			
Do	1877	20	422	
Do	1878			48 63
Do	1879	20	85	2, 073 34
Nevada	1876			
Do	1878			2, 524 06
Do	1879	20	85	
New Mexico	1875			
Do	1876	20	422	
Do	1877			1, 343 67
Do	1878			5, 548 29
Do	1879	20	85	
Oregon	1873*			
Do	1874			
Do	1876			
Do	1877			595 99
Do	1878			1, 225 00
Do	1879	20	85	
Utah	1877			1, 325 68
Do	1878			1, 137 10
Do	1879	20	85	
Washington	1873*			
Washington (transfer account)	1873*	20	422	
Washington	1874			
Do	1876			
Do	1877			664 44
Do	1878			
Do	1879	20	85	
Wyoming	1877			460 28
Do	1878			663 30
Do	1879	20	85	
Oregon and Washington	1873*	20	422	
Central superintendency	1877	20	414	
Do	1878			313 66
Building for Gros Ventres	1879	20	86	
Buildings at agencies and repairs	1876	20	415	
Do	1877			1, 095 04
Do	1878			286 22
Do	1879	20	66	
Contingencies—				
Indian department	1873*	20	415	
Do	1874			
Do	1873	23	415	
Do	1875	20	415	
Do	1876	20	415	
Do	1877			4, 797 84
Do	1878			4, 050 53
Do	1879	20	66	
Vaccination of Indians	1878			427 75
Do	1879	20	66	
Transportation of Indian supplies	1877			5, 005 44
Do	1878			44, 426 30
Do	1879	20	85	
Civilization fund				328, 326 60
Maintenance and education of Helen and Heloise Lincoln		16	377	5, 062 50
Maintenance and education of Adelaide and Julia German		18	424	5, 125 00
Support of Indians of Central Superintendency	1879	20	84	
Do	1880	20	316	
Carried forward				4, 040, 943 52

* And prior years.

expended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$4,301,918 92	\$1,265,884 00	\$0,184,286 92	\$4,852,864 60	\$275,440 13	\$4,055,982 19
.....	158 69	396 02	210 00	186 02	.....
.....	238 55	767 30	101 00	.....	666 30
4,000 00	37 55	4,037 55	2,693 68	.....	1,343 87
.....	96 80	96 80	.....	96 80	.....
.....	11 50	78 46	6 00	72 46	.....
.....	2,047 99	7,385 91	247 09	.....	7,038 82
16,000 00	.....	16,000 00	12,109 17	.....	3,890 83
.....	19 16	521 23	502 10	19 16	.....
.....	81	1,260 91	1,027 42	.....	233 49
5,000 00	57 20	5,057 20	3,644 95	.....	1,412 25
.....	53 30	53 30	.....	53 30	.....
.....	24 65	24 65	24 65	.....	.....
.....	15 28	63 91	17 00	46 91	.....
.....	250 65	2,323 99	2,287 17	.....	36 82
6,000 00	77 50	6,077 50	5,162 06	.....	915 44
.....	1 34	1 34	.....	1 34	.....
.....	.....	2,524 06	2,171 45	.....	352 61
15,000 00	.....	15,000 00	13,075 64	.....	1,924 36
.....	72 00	72 00	72 00	.....	.....
.....	167 69	1,511 36	.....	1,511 36	.....
.....	555 30	6,103 59	333 40	.....	5,770 19
20,000 00	250 00	20,250 00	15,784 47	.....	4,465 53
.....	107 04	107 04	.....	107 04	.....
.....	4 38	4 38	.....	4 38	.....
.....	5 82	5 82	.....	5 82	.....
.....	215 13	811 12	291 00	520 12	.....
.....	550 86	1,775 86	128 50	.....	1,647 36
25,000 00	256 45	25,256 45	25,000 00	.....	256 45
.....	.....	1,325 68	.....	1,325 68	.....
.....	12,000 00	1,137 10	.....	.....	1,137 10
.....	28 62	12,000 00	10,662 14	.....	1,337 86
.....	557 47	28 62	557 47	28 62	.....
.....	44 87	557 47	.....	44 87	.....
.....	4 85	44 87	.....	4 85	.....
.....	219 61	4 85	.....	68 33	.....
.....	.....	664 44	596 11	.....	138 11
20,000 00	.....	219 61	81 50	.....	1,339 92
.....	1 44	20,000 00	18,660 08	.....	.....
.....	1 94	461 72	244 90	216 82	.....
.....	.....	665 24	624 60	.....	40 64
2,000 00	.....	2,000 00	1,315 60	.....	684 40
3 00	86 97	89 97	3 00	86 97	.....
2 61	10	2 71	2 61	10	.....
.....	213 01	526 67	374 20	.....	152 47
590 00	.....	590 00	.....	.....	590 00
489 98	43 38	523 23	489 98	43 38	.....
.....	535 81	1,630 85	.....	1,630 85	.....
.....	1,442 34	1,728 56	875 61	.....	852 95
15,000 00	375 00	15,375 00	15,375 00	.....	.....
.....	512 94	562 54	512 94	49 60	.....
.....	30 00	30 00	30 00	.....	.....
.....	15 49	17 49	15 49	2 00	.....
413 52	1 50	415 02	413 52	1 50	.....
.....	1,951 01	6,748 85	950 82	5,798 03	.....
.....	1,691 67	5,742 23	5,063 98	.....	673 22
32,000 00	500 15	32,500 15	31,731 82	.....	768 33
.....	.....	427 75	186 00	.....	241 75
500 00	.....	500 00	18 00	.....	482 00
.....	564 80	5,570 24	799 41	4,770 83	.....
.....	4,022 97	48,449 27	19,847 82	.....	28,601 45
225,000 00	586 48	225,586 48	176,129 29	.....	49,457 19
116,963 40	24 40	445,314 40	67,401 63	.....	377,912 72
250 00	.....	5,312 50	250 00	.....	5,062 50
250 00	.....	5,375 00	250 00	.....	5,125 00
20,000 00	45 99	20,045 99	9,388 58	.....	10,657 41
382 25	.....	382 25	382 25	.....	.....
4,839,976 23	1,283,501 80	10,164,421 55	5,301,092 75	292,137 27	4,571,191 53

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward.....				\$4, 040, 943 52
Civilization and support of Indians of Central Superintendency.....	1873*	20	422	
Do.....	1877			3, 642 73
Do.....	1878			1, 233 89
Civilization and subsistence of Indians on Malheur reservation.....	1877			323 99
Do.....	1878			221 60
Support of Indians, Malheur reservation.....	1879	20	84	
Support of Apaches of Arizona and New Mexico.....	1879	20	84	
Collecting and subsisting Apaches of Arizona and New Mexico.....	1878			140, 784 58
Do.....	1877			97, 730 42
Collecting and subsisting roving bands of Kickapoos and other Indians on borders of Texas and Mexico.....	1873*	20	422	
Support of Wichitas and other affiliated bands.....	1879	20	85	
Colonizing and supporting Wichitas and other affiliated bands.....	1877			800 00
Do.....	1878			2, 460 14
Expenses of a general council of Indians in Indian Territory.....	1877			5, 000 00
Holding a general council of Indians in Indian Territory.....	1875	20	232	
Expenses of Indian Commissioners.....	1876			
Do.....	1877			738 39
Do.....	1878			3, 960 25
Do.....	1879	20	86	
Expenses of Indian delegations visiting Washington, 1870.....	1873	20	415	
Wagon-roads in Idaho, Montana, Nebraska, and Dakota.....				
Wagon-road from Sioux City to Fort Randall.....				
Payment of indebtedness incurred by Silas H. Sweetland, late special agent.....				574 00
Payment to Pottawatomie Citizens.....				
Payment to Flatheads removed to Jocko reservation, Montana (reimbursable).....	1879	20	84	
Do.....	1878			20, 000 00
Payment to L'Anse and Vieux de Sert Chippewas for lands.....				
Payment to A. G. Lawrence, commissioner to negotiate with Sitting Bull.....		20	231	
Payment to commissioner to investigate Osage Indian agency.....				
Payment to North Carolina Cherokees.....		19	197	41, 689 68
Pay of physician at White Earth Agency, Minnesota.....	1879	20	233	
Pay of Indian police.....	1879	20	86	
Removal of Pawnee Indians (reimbursable).....				52, 735 79
Removal of Nez Percés of Joseph's Band.....	1879	20	74	
Removal of Poncas.....	1879	20	76	
Removal of Utes and Apaches from Cimarron, New Mexico.....	1879	20	232	
Reimbursement to Buck & Kellogg, attorneys, Emporia, Kans.....		20	414	
Removal of Utes from White River, Colorado.....	1879	20	232	
Removal and subsistence of Indians in California to reservation; pay of physicians, smiths, &c.....	1873*			769 80
Commission to negotiate the removal of the Utes in Colorado.....	1879	20	232	
Reimbursement to Osages for losses sustained.....	1878			5, 000 00
Salary of Ouray, head chief of the Ute nation.....	1879	20	86	
Wagon road for Ute Reservation, Colorado.....	1879	20	86	
Appraisal of Cherokee lands in the Indian Territory.....				
Statistics and historical data respecting Indians of the United States.....	1877			1, 319 57
Do.....	1878			
Survey of the Black Hills.....		20	415	1, 901 12
Outstanding indebtedness, Indian service.....		20	231	
Saw-mill, grist-mill, and bridge at Siletz Agency.....	1878			144 55
Negotiating treaty with Sioux of Upper Missouri.....	1873*			25 48
Care certain stray bands of Winnebagoes and Pottawatomies in Wisconsin.....	1873*			7 25
Telegraphing and purchase of Indian supplies.....	1877	20	86, 411	3, 782 90
Do.....	1878			
Do.....	1879	20	316	
Do.....	1880			
Settlement, subsistence, and support of Shoshones, Banocks, and other bands in Idaho and Southeast Oregon.....	1878			10, 019 11
Support of Modocs in Indian Territory.....	1879	20	84	
Do.....	1880	20	316	
Carried forward.....				4, 435, 811 76

*And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$4,839,976 23	\$1,263,501 80	\$10,164,421 55	\$5,301,092 75	\$292,137 27	\$4,571,191 53
4 86		4 86	4 86		
	70 42	3,713 15		3,713 15	
	7 50	1,241 39	1,241 39		
		326 99		326 99	
	10 52	232 12			232 12
15,000 00	136 71	15,136 71	15,113 35		23 36
300,000 00	83 78	300,083 78	272,333 20		27,750 58
	787 94	141,572 52	46,516 97		95,055 55
	181 42	97,911 84	250 00	97,661 84	
565 66		565 66	565 66		
24,000 00		24,000 00	24,000 00		
		800 00		800 00	
		2,460 14	658 57		1,801 57
		5,060 00		5,000 00	
7,581 20		7,581 20	6,449 20		1,132 00
		738 39		738 39	
		3,960 25	974 74		2,985 51
15,000 00	57	15,000 57	14,508 44		492 13
231 57		231 57	231 57		
	1 46	1 46		1 46	
	14 16	14 16		14 16	
		574 00		574 00	
	5,289 45	5,289 45			5,289 45
5,000 00		5,000 00	5,000 00		
	1,250 00	1,250 00	1,250 00		
		20,000 00			20,000 00
1,500 00		1,500 00	1,500 00		
1,047 98		1,047 98	1,047 98		
2,043 70		43,733 38	1,780 00		41,953 38
1,200 00		1,200 00	1,200 00		
30,600 00		30,600 00	13,787 02		17,412 98
		52,735 79	30,299 82		22,435 97
20,000 00	128 07	20,128 07	15,851 20		4,276 87
30,000 00	1,124 55	31,124 55	31,124 55		
5,000 00	1,726 96	6,726 96	5,000 00		1,726 96
208 60		208 60	208 60		
10,000 00	1,606 70	11,606 70	7,273 20		4,333 50
		769 80	769 80		
6,000 00	352 18	6,352 18	6,001 32		350 80
		5,000 00			5,000 00
1,000 00		1,000 00	500 00		500 00
1,500 00		1,500 00			1,500 00
	11 05	11 05		11 05	
		1,319 57		1,319 57	
	1 37	1 37			1 37
2,902 10		4,803 22	4,790 72	12 50	
90,922 62		90,922 62	58,416 91	32,505 71	
		144 55			144 55
		25 48	25 48		
		7 25	7 25		
	298 18	4,081 08	1,904 93		2,176 15
29,000 00	929 75	29,929 75	27,469 51		2,460 24
5,958 42		5,958 42	5,958 42		
	447 77	10,466 88	5,312 11		5,154 77
7,000 00	86 13	7,086 13	4,304 98		2,781 15
98 43		98 43	98 43		
5 453,341 37	1,298 048 44	11,187,201 57	5,914,222 93	434,816 09	4,838,162 55

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward.....				\$4, 435, 811 76
Settlement, subsistence, and support of Modocs now residing within Indian Territory.....	1877			
Do.....	1878			1, 106 57
Support of Assinaboines in Montana.....	1879	20	414	
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Camanches, and Wichitas.....	1879	20	84, 414	
Subsistence of Arapahoes, Cheyennes, Apaches, Kiowas, Camanches, and Wichitas.....	1877			17, 298 36
Do.....	1878			64, 629 47
Do.....	1880	20	316	
Support of Kansas Indians.....	1879	20	84	
Do.....	1880	20	316	
Subsistence of Kansas Indians.....	1877			
Do.....	1878			332 64
Support of Arickarees, Gros Ventres, and Mandans.....	1879	20	84	
Subsistence and civilization of Arickarees, Gros Ventres, and Mandans.....	1877			7, 905 21
Do.....	1878			23, 621 49
Subsistence and support of Indians at Fort Peck Agency.....	1879	20	83, 414	
Support and civilization of Indians at Fort Peck Agency.....	1877			16, 366 83
Do.....	1878			20, 271 74
Support and civilization of Sioux at Fort Peck.....	1875	20	414	
Support of Tonkawas at Fort Griffin.....	1879	20	84	
Support of schools not otherwise provided for.....	1877			1, 310 61
Do.....	1878			6, 500 58
Do.....	1879	20	83	
Support of schools for Otoes and Missourias.....	1877			1, 621 91
Support of schools for Otoes and Missourias (reimbursable).....	1878			
Do.....	1879	20	75	
Support of schools for Sacs and Foxes in Iowa.....	1877			400 00
Do.....	1878			550 00
Support of Chippewas on White Earth Reservation.....	1878			5, 221 22
Do.....	1879	20	83	
Support of Gros Ventres in Montana.....	1879	20	84	
Support of Indians in Idaho.....	1879	20	83	
Support of Indians in Southeastern Oregon.....	1879	20	83	
Civilization of Winnebagoes.....				513 10
Support and civilization of Teton Sioux (1874).....	1873	20	422	
Relief of persons for damages sustained by certain bands of Sioux Indians (reappropriated).....	1873*	20	112	
Relief of Emilie R. Hooe, widow; pensions act March 3, 1879.....		20	122	
Relief of Henry A. Webster, V. B. McCollam, and A. Colby, of Washington Territory, pre-emptors in Makah Indian Reservation.....		20		302 90
Relief of James McGregor; approved June 14, 1878.....		20	112	
Relief of domestic and Indian missions and Sunday-School Board Southern Baptist Convention; act Feb. 4, 1879.....		20	282	
Relief of James W. Richard, and J. S. Brown & Bro., Denver, Colo.; act January 13, 1879.....		20	96	
Relief of Jenkins A. Fitzgerald, assistant surgeon, U. S. A.; act March 1, 1879.....		20	110	
Arrears of pensions (Army).....		20	469	
Fees for vouchers (Army).....		20	469	
Arrears of Navy pensions.....		20	469	
Fees for vouchers (arrears of Navy pensions).....		20	469	
Navy pensions to—				
Invalids.....	1879	20	112	
Widows and others.....	1879	20	112	
Army pensions to widows and others (reappropriated).....	1871			455 19
Pensions to—				
Survivors war of 1812.....	1879	20	112	
Widows war of 1812.....	1879	20	112	
Survivors war of 1812; act March 9, 1878.....	1879	20	112	
Widows war of 1812; act March 9, 1878.....	1879	20	112	
Army pensions (war of 1812).....	1872			
Army pensions.....	1873			
Do.....	1874			
Army pensions (reappropriated).....	1874			90
Army pensions.....	1875			
Do.....	1876			
Do.....	1877			753, 802 05
Do.....	1878			887, 922 08
Army pensions, invalids.....	1871	20	122	
Carried forward.....				6, 245, 944 61

* And prior years.

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unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$5,453,341 37	\$1,298,048 44	\$11,187,201 57	\$5,914,222 93	\$434,816 09	\$4,833,162 55
	14 32	14 32		14 32	
10,000 00		1,106 57	1,054 32		52 25
		10,000 00			10,000 00
270,000 00	30,294 67	300,294 67	273,598 74		26,695 93
		17,298 36	1,578 08	15,720 28	
	469 03	65,098 50	41,613 17		23,485 33
12,130 35		12,130 35	12,130 35		
10,000 00		10,000 00	8,799 67		1,200 33
384 79		384 79	384 79		
	2 12	2 12		2 12	
	244 87	577 51	325 00		252 51
60,000 00	231 62	60,231 62	44,851 69		15,379 93
		7,905 21	104 00	7,801 21	
	1,072 38	24,693 87	1,092 32		23,601 55
100,000 00	20 00	100,020 00	60,123 47		39,896 53
	293 04	16,659 87	3,915 98	12,743 89	
	543 81	20,815 55	15,425 67		5,389 88
150 00		150 00	150 00		
2,000 00		2,000 00	2,000 00		
	856 08	2,166 69	40 00	2,126 69	
	586 29	7,086 87	6,590 63		496 24
60,000 00	200 00	60,200 00	57,958 09		2,241 91
		1,621 91		1,621 91	
	2,400 51	2,400 51			2,400 51
6,000 00		6,000 00	3,000 00		3,000 00
		400 00		400 00	
		550 00	150 00		400 00
		5,221 22	5,221 22		
5,000 00		5,000 00	5,000 00		
25,000 00	166 22	25,166 22	14,891 84		10,274 38
20,000 00		20,000 00	8,976 10		11,023 90
5,000 00		5,000 00	770 00		4,230 00
		513 10			513 10
239 72	1 62	241 34	239 72	1 62	
72 00		72 00	72 00		
1,455 33		1,455 33	1,455 33		
		302 90			302 90
603 11		603 11	603 11		
2,546 87		2,546 87	2,546 87		
5,024 00		5,024 00	5,024 00		
798 33		798 33	798 33		
5,205,000 00		5,205,000 00	5,205,000 00		
5,825 00		5,825 00	5,825 00		
168,000 00		168,000 00	168,000 00		
168 00		168 00	168 00		
4,187 00	210,036 00	214,223 00	214,223 00		
193,675 00	148,191 00	341,866 00	341,866 00		
		455 19	340 41		114 78
682,343 07	5,202 93	687,546 00	687,546 00		
291,170 39	2,929 61	294,100 00	294,100 00		
360,452 93	118,947 07	488,400 00	488,400 00		
2,044,799 40	27,470 57	2,072,269 97	2,072,269 97		
	53 33	53 33		53 33	
	516 92	516 92		516 92	
	760 47	760 47		760 47	
		90	90		
	1,019 93	1,019 93		1,019 93	
	20,096 48	20,096 48		20,096 48	
	6,108 56	759,910 61	2,665 33	757,244 78	
	298,760 02	1,186,682 10	3,407 62		1,183,274 48
123 04	334 96	458 00	123 04	334 96	
15,014,489 70	2,175,872 87	23,436,307 18	15,978,643 19	1,255,275 00	6,202,388 99

31 F.

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
INTERIOR—INDIANS AND PENSIONS—Continued.				
Brought forward.....				\$6, 245, 944 61
Army pensions, invalids (transfer account).....	1871			
Army pensions, invalids.....	1872			
Do.....	1879	{ 20	112	{
		20	469	
Army pensions, widows and others.....	1871			
Do.....	1872			
Do.....	1879	20	112	
Fees for preparing vouchers (Army pensions).....	1878			19, 463 25
Do.....	1877			38, 161 50
Fees for examining surgeons (Army pensions).....	1878			36, 159 11
Do.....	1878			7, 381 23
Do.....	1879	20	112	
Printing pension checks.....	1879	20	122	
Compensation to agents (Army pensions).....	1877			1, 386 68
Do.....	1878			129, 251 31
Pay and allowances (Army pensions).....	1879	20	112	
Pay and allowances (Navy pensions).....		20	112	
Navy pensions.....	1875			
Do.....	1877			2, 168 51
Do.....	1878			3, 462 03
Fees for preparing vouchers (Navy pensions).....	1877			42 00
Do.....	1878			241 00
Fees for examining surgeons (Navy pensions).....	1877			233 00
Do.....	1878			99 00
Do.....	1879			
Compensation to agents (Navy pensions).....	1877			775 00
Do.....	1878			1, 829 75
Navy pension fund.....				31, 904 49
Totals.....				6, 518, 502 47
MILITARY ESTABLISHMENT.				
Pay of the Army.....	1871*	20	423	
Pay of the Army (reappropriated).....	1871*			
Pay of the Army (transfer account).....	1871*			
Pay of the Army.....	1872	20	423	
Pay of the Army (reappropriated).....	1872			
Pay of the Army (transfer account).....	1873			
Pay of the Army (reappropriated).....	1873			
Pay of the Army.....	1873	20	423	
Do.....	1874	20	423	
Pay of the Army (transfer account).....	1874			
Pay of the Army (reappropriated).....	1874			2, 529 40
Pay of the Army.....	1875	20	423	
Pay of the Army (transfer account).....	1875			
Pay of the Army.....	1876	20	423	
Do.....	1877			743, 702 09
Do.....	1878			287, 758 91
Pay, traveling, and general expenses of the Army.....	1879	20	146, 416	
Subsistence of officers.....	1871*			
Pay of Military Academy.....	1877			14, 867 72
Do.....	1878			29, 179 00
Do.....	1879	20, 21	108, 51	
Bounty to volunteers, their widows and legal heirs.....	1871*	20	423	
Bounty to volunteers, their widows and legal heirs (reap'd).....	1871*			115, 951 82
Bounty to volunteers, their widows and legal heirs (trans. ac.).....	1871*			
Collection and payment of bounty-prize money and other claims of colored soldiers and sailors.....	1877			19, 354 96
Do.....	1879	20	222, 403	
Payment of expenses under reconstruction acts.....				
Pay of two and three years' volunteers.....	1871*	20	423	
Pay of two and three years' volunteers (reappropriated).....	1871*			
Pay of two and three years' volunteers (transfer account).....	1871*			
Pay of volunteers.....	1871*			
Pay of two and three years' volunteers, colored claims.....	1879	{ 20	403	
	1880			
Subsistence of the Army.....	1871*	20	402	
Subsistence of the Army (reappropriated).....	1871*			5, 890 71
Subsistence of the Army (transfer account).....	1871*			
Subsistence of the Army.....	1873			
Subsistence of the Army (reappropriated).....	1873			1 90
Carried forward.....				1, 219, 236 51

* And prior years.

unexpended June 30, 1878; &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$15,014,489 70	\$2,175,872 87	\$23,436,307 18	\$15,978,643 19	\$1,255,275 00	\$6,202,388 99
	286 84	286 84	286 84		
	209 80	209 80		209 80	
14,771,855 36	19,144 64	14,791,000 00	14,791,000 00		
	8,091 72	8,091 72		8,091 72	
	776 46	776 46		776 46	
11,414,839 14	9,784 86	11,424,624 00	11,424,624 00		
	1,172 25	20,635 50			20,635 50
		38,161 50	12 68	38,148 82	
	4 00	36,163 11	13 40	36,149 71	
	1,011 36	8,392 59	3,066 00		5,326 59
89,683 00	1,209 20	90,892 20	90,892 20		
8,500 00		8,500 00	7,433 96		1,066 04
	26 49	1,413 17	275 49	1,137 68	
	1,100 18	130,351 49	6 00		130,345 49
211,963 37	2,063 46	214,026 83	214,026 83		
2,241 00		2,241 00	2,241 00		
	95 83	95 83		95 83	
	428 67	2,597 18		2,597 18	
	11,846 75	15,308 78			15,308 78
	6 75	48 75		48 75	
	57 25	298 25	25		298 00
		236 00		233 00	
	7 00	106 00	3 00		103 00
	995 00	995 00	995 00		
	10 00	785 00		785 00	
	29 00	1,858 75			1,858 75
		31,904 49			31,904 49
41,513,571 57	2,234,230 38	50,266,304 42	42,513,519 84	1,343,548 95	6,409,235 63
3,671 74	1,911 99	5,583 73	3,671 74	1,911 99	
	130 61	130 61		130 61	
	36 46	36 46	36 46		
676 48	133 64	810 12	676 48	133 64	
	1,142 87	1,142 87		1,142 87	
	820 02	820 02	820 02		
	975 68	975 68		975 68	
769 59	308 28	1,077 87	758 76	319 11	
1,701 84	239 64	1,941 48	1,652 70	288 78	
	186 14	186 14	186 14		
		2,529 40	2,488 62	40 78	
2,884 11	1,226 90	4,111 01	2,884 11	1,226 90	
	2 75	2 75	2 75		
5,419 64	2,279 18	7,698 82	5,419 64	2,279 18	
	6,181 60	749,883 69	8,055 26	741,828 43	
	425,424 53	713,183 44	41,614 94		671,568 50
12,300,687 18	223,853 62	12,524,540 86	12,281,201 61		243,339 19
	378 81	378 81		378 81	
	20 00	14,887 72	133 33	14,754 39	
	2,267 07	31,446 07			31,446 07
214,579 00	1 83	214,580 83	214,500 00		80 83
150,185 99	19,463 73	169,649 72	150,185 99	19,463 73	
	9,825 00	125,776 82	115,951 82	9,825 00	
	22,606 55	22,606 55	22,606 55		
		19,354 96		19,354 96	
20,000 00		20,000 00	18,100 00		1,900 00
	475 23	475 23		475 23	
37,988 00	27,198 48	65,186 48	38,596 87	26,589 61	
	7,771 44	7,771 44	136 69	7,634 75	
	7,542 94	7,542 94	7,542 94		
	21 20	21 20		21 20	
50,000 00		50,000 00	10,000 00		40,000 00
869 47	147 54	1,017 01		147 54	869 47
		5,890 71	5,818 11		72 60
	1551 04	551 04	551 04		
	1 00	1 00		1 00	
		1 90	1 90		
12,789,433 04	763,119 77	14,771,789 32	12,933,588 47	348,924 19	989,276 66

† \$36 transferred to appropriation for "Propagation of food-fishes," Treasury Ledger.

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$1, 219, 236 51
Subsistence of the Army	1874			
Subsistence of the Army (reappropriated)	1874			1 90
Subsistence of the Army	1875			
Subsistence of the Army (transfer account)	1875			
Subsistence of the Army (reappropriated)	1875			8 25
Subsistence of the Army	1876			
Do	1877			4, 126 11
Do	1878			
Do	1879	20	147	
Regular supplies, Quartermaster's Department	1871*			
Regular supplies, Quartermaster's Department (transfer account)	1871*			
Regular supplies, Quartermaster's Department (reappropriated)	1871*			24, 199 84
Do	1872			366 10
Do	1873			682 59
Regular supplies, Quartermaster's Department	1873			
Regular supplies, Quartermaster's Department (reappropriated)	1874			504 95
Regular supplies, Quartermaster's Department	1874			
Do	1875			
Regular supplies, Quartermaster's Department (reappropriated)	1875			247 89
Regular supplies, Quartermaster's Department	1876			
Do	1877			96, 658 03
Do	1878			95, 412 23
Do	1879	20	147	
Incidental expenses, Quartermaster's Department	1871*			
Incidental expenses, Quartermaster's Department (transfer account)	1871*			
Incidental expenses, Quartermaster's Department (reappropriated)	1871*			13, 410 93
Do	1873			2, 385 51
Incidental expenses, Quartermaster's Department (deficiency)	1874			7, 996 76
Incidental expenses, Quartermaster's Department (reappropriated)	1874			477 49
Incidental expenses, Quartermaster's Department	1874			
Do	1875			
Incidental expenses, Quartermaster's Department (reappropriated)	1875			2, 691 75
Incidental expenses, Quartermaster's Department	1876			
Do	1877	20	416	3, 672 13
Do	1878	20	416	8, 087 78
Do	1879	20	147	
Barracks and quarters (deficiency)	1871*			33, 433 44
Barracks and quarters (reappropriated)	1871*			27 12
Barracks and quarters	1872			
Barracks and quarters (reappropriated)	1872			268 80
Barracks and quarters	1873			
Do	1874			
Barracks and quarters (reappropriated)	1874			30 00
Barracks and quarters	1876			871 78
Do	1877			7, 510 69
Do	1878			15, 079 60
Do	1879	20	148, 389	
Transportation of the Army and its supplies (reappropriated)	1871* 20		224	82, 969 93
Transportation of the Army and its supplies	1871* 20		420	
Do	1872* 20		420	
Do	1873* 20		420	
Transportation of the Army and its supplies (reappropriated)	1873			281 32
Transportation of the Army and its supplies (deficiency)	1873 20		224	
Transportation of the Army and its supplies (reappropriated)	1874			42, 860 17
Transportation of the Army and its supplies	1874* 20		420	
Do	1875* 20		420	
Do	1876 20		420	
Transportation of the Army and its supplies (transfer acc't)	1876			
Transportation of the Army and its supplies	1877 20		420	628, 009 62
Do	1878 20		420	13, 426 74
Do	1879 20		147, 420	
Transportation of officers and their baggage	1871* 20		423	
Transportation of officers and their baggage (reappropriated)	1871*			923 17
Carried forward				2, 305, 859 13

* And prior years.

† \$48,302.01 transferred to appropriation for

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$12,789,433 04	\$763,119 77	\$14,771,789 32	\$12,933,588 47	\$848,924 19	\$989,276 66
	319 09	319 09		319 09	
	2 80	1 90	1 90		
	2 28	2 80		2 80	
		2 28	2 28		
		8 25		8 25	
	52 78	52 78		52 78	
	224 26	4,350 37	834 96	3,515 41	
	28,768 16	28,768 16	21,020 17		7,747 99
2,015,000 00	100,913 16	2,115,913 16	2,113,898 74		2,014 42
	335 74	335 74		335 74	
	2 75	2 75	2 75		
	90 00	24,289 84	23,425 44		864 40
		366 10	366 10		
		682 50	682 59		
	3 64	3 64		3 64	
		504 95	504 95		
	1 76	1 76		1 76	
	121 50	121 50		121 50	
		247 89	247 89		
	4 85	4 85		4 85	
	6,854 18	103,512 21	3,022 48	100,489 73	
	181,603 88	277,016 11	17,756 22		259,259 89
3,350,000 00	123,263 92	3,473,263 92	3,414,427 70		58,836 22
	85 34	85 34		85 34	
	60 00	60 00	60 00		
	154 00	15,564 93	13,564 93		
		2,385 51	2,385 51		
		7,996 76	7,996 76		
		477 49	477 49		
	30 00	30 00		30 00	
	5 92	5 92		5 92	
		2,691 75	2,691 75		
	32 07	32 07		32 07	
3,078 07	1,289 57	8,039 77	7,608 06	431 71	
3,102 05	7,235 40	18,425 23	13,282 86		142 37
1,000,000 00	3,434 42	1,003,434 42	1,003,434 42		
		33,433 44	33,433 44		
		27 12	17 12	10 00	
	120 00	120 00		120 00	
		268 80	268 80		
	1 20	1 20		1 20	
	4 00	4 00		4 00	
		30 00	30 00		
	2 33	874 11		874 11	
	4,118 12	11,628 81	330 53	11,298 28	
	6,403 49	21,483 09	16,380 62		5,102 47
882,391 67	9,172 80	891,564 47	891,556 97		7 50
9,617 71		92,587 64	92,252 04		335 60
1,205 75	819 70	2,025 45	1,205 75	819 70	
35 16		35 16	35 16		
451,624 86	32 22	451,657 08	451,624 86	32 22	
		281 32	281 32		
407 47		407 47		407 47	
		42,860 17	42,860 17		
12,390 90	2 57	12,393 47	12,390 90	2 57	
195,532 43	757 20	196,289 63	195,532 43	757 20	
186,390 56	557 84	186,948 40	186,390 56	557 84	
	(f)				
56,547 23	6,743 04	691,299 89	446,295 10		245,004 79
523,839 08	111,061 67	648,327 49	625,962 01		22,365 48
4,273,189 82	4,865 28	4,278,055 10	4,187,059 01		90,996 09
177 90	77 08	254 98	177 90	77 08	
		923 17	923 17		
25,753,963 70	1,362,749 78	29,422,572 61	26,771,292 28	969,326 45	1,681,953 88

Fulfilling treaties with Navajoes, 1873 and prior years," Interior Ledger.

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$2, 305, 859 13
Horses for cavalry and artillery (deficiency)	1871*			9, 902 86
Horses for cavalry and artillery (reappropriated)	1871*			395 00
Horses for cavalry and artillery	1871*			
Horses for cavalry and artillery (reappropriated)	1872			36 00
Horses for cavalry and artillery	1875			
Do	1877			5, 748 11
Do	1878			12, 759 19
Do	1879	20	147	
Clothing, camp and garrison equipage	1871*			
Clothing, camp and garrison equipage (reappropriated)	1871*			88 55
Clothing, camp and garrison equipage	1872			
Do	1873			
Clothing, camp and garrison equipage (reappropriated)	1873			239 82
Clothing, camp and garrison equipage	1874			
Clothing, camp and garrison equipage (reappropriated)	1874			11 35
Clothing, camp and garrison equipage	1875			
Do	1876			
Do	1877			68, 263 10
Do	1878			253, 879 60
Do	1879	20	148	
Construction of depot buildings at San Antonio, Tex.	1875			
National cemeteries	1871*			
National cemeteries (reappropriated)	1871*			2 40
National cemeteries (deficiency)	1871*			181 36
Do	1872			76 00
Do	1875			18 00
National cemeteries	1876			
Do	1877			1 25
Do	1878			39, 224 02
Do	1879	20	148	
Protection of Confederate cemetery on Johnson's Island, Ohio	1879	20	220	
Removing remains of officers to National cemeteries	1879	20	223	
Pay of superintendents of National cemeteries	1877			342 69
Do	1878			3, 328 17
Do	1879	20	148	
Headstones for graves of soldiers in private cemeteries		20	281	
Headstones for graves in National cemeteries (under contract)	1874	18	110	
Headstones for graves in National cemeteries	1876			
Medical and Hospital Department	1871*	20	423	
Medical and Hospital Department (reappropriated)	1871*			1, 965 33
Do	1872			134 55
Do	1873*			165, 190 52
Medical and Hospital Department	1875	20	423	
Medical and Hospital Department (reappropriated)	1875			198 00
Medical and Hospital Department	1877	20	423	
Do	1878			12, 840 69
Do	1879	20	148	
Artificial limbs (Army pensions)	1877			3 85
Artificial limbs (Navy pensions)	1877			21 00
Artificial limbs	1877			521 85
Do	1878			32 30
Do	1879	20	223	
Appliances for disabled soldiers	1877			3, 000 00
Do	1878			
Do	1879	20	223	
Trusses for disabled soldiers (indefinite)		R. S.	1178	
Construction and repair of hospitals	1877			2, 313 25
Do	1878			26 81
Do	1879	20	148	
Medical Museum and Library	1879	20	148	
Medical and Surgical History		20	148	5, 000 00
Ordnance service (deficiency)	1871*			102 75
Ordnance service	1877			35 76
Do	1878	20	423	
Do	1879	20	149	
Ordnance, ordnance stores and supplies	1871*	20	423	
Do	1874			50 00
Do	1875			
Do	1877			50 27
Do	1878			72 00
Do	1879	20	149	
Ordnance material, proceeds of sale		18	388	313, 488 96
Carried forward				3, 205, 454 55

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Re payments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$25,753,963 70	\$1,362,749 78	\$29,422,572 61	\$26,771,292 28	\$969,326 45	\$1,681,953 88.
		9,902 86	9,899 86	3 00	
		395 00	395 00		
	136 00	136 00		136 00	
		36 00		36 00	
	149 76	149 76		149 76	
	302 50	6,059 61	10 00	6,040 61	
	11,327 93	24,087 12	97 15		23,989 97
200,000 00	7,027 13	207,027 13	204,154 63		2,872 50
	532 58	532 58		532 58	
		88 55	58 05	30 50	
	16 58	16 58		16 58	
	28 65	28 65		28 65	
		239 82	239 82		
	34 69	34 69		34 69	
		11 35	11 35		
	253 23	253 23		253 23	
	866 13	866 13		866 13	
	2,231 20	70,464 30	14 65	70,479 65	
	107,100 71	360,980 81	238,889 13		122,091 18
900,000 00	90,297 38	990,297 38	862,620 71		127,676 67
	119 55	119 55		119 55	
	29 70	29 70		29 70	
		2 49	2 49		
		181 36	181 36		
		76 00	40 00	36 00	
		18 00	18 00		
	19 00	19 00		19 00	
		1 25		1 25	
	10,580 47	49,804 49	49,761 39		43 10
100,000 00		100,000 00	88,598 27		11,401 73
1,500 00		1,500 00	1,500 00		
5,000 00		5,000 00	100 00		4,900 00
		342 69	51 00	291 69	
	136 52	3,464 69			3,464 69
59,000 00		59,000 00	56,369 32		2,630 68
192,027 49		192,027 49	10,000 00		182,027 49
99 51		99 51	99 51		
	59	59		59	
1,347 00	54 00	1,401 00	1,347 00	54 00	
		1,965 33	1,965 33		
		134 55	134 55		
		165,190 52	47 58	165,142 94	
36 00		36 00	36 00		
		198 00	198 00		
1,295 96		1,295 96	1,295 96		
	9,491 75	22,332 44	13,611 74		8,720 70
200,000 00	4 25	200,004 25	193,646 28		6,357 97
		3 85		3 85	
		21 00		21 00	
	10,000 00	10,521 85	3,181 90	7,339 95	
		32 30	11 50		20 80
105,000 00		105,000 00	94,921 31		10,078 69
	1,715 50	4,715 50	2 00	4,713 50	
	2,854 50	2,854 50	18 50		2,836 00
3,000 00		3,000 00	3,000 00		
20,000 00		20,000 00	20,000 00		
		2,813 25		2,313 25	
	1,855 91	1,882 72	880 56		1,002 16
75,000 00	8 25	75,008 25	75,004 39		3 86
10,000 00		10,000 00	10,000 00		
3,992 21	19,664 84	28,657 05	15,000 00		13,657 05
		102 75	102 75		
		85 76		85 76	
230 00	52 42	262 42	230 00		32 42
100,000 00		100,000 00	100,000 00		
311 30	367 93	679 23	311 30	367 93	
	542 39	592 39		592 39	
	208 00	208 00		208 00	
		50 27	47 00	3 27	
	2,810 57	2,882 57	2,882 57		
315,000 00		315,000 00	315,000 00		
6,994 30	203 00	320,686 26	75,000 00		245,686 26
28,053,797 47	1,643,753 59	32,903,005 44	29,222,230 19	1,229,277 45	2,451,447 80

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$3, 205, 454 58
Manufacture of arms at national armories	1879	20	149	
Arming and equipping the militia (permanent)		R. S.	1661	70, 172 86
Arsenals	1871*			
Repairs of arsenals	1871*	20	423	
Do	1877			46 24
Do	1878			36 60
Do	1879	20	220	
Springfield armory, Springfield, Mass.	1879	20	219	
Rock Island Arsenal, Rock Island, Ill.	1876			
Rock Island Arsenal, Rock Island, Ill. (reappropriated) ..	1876			
Rock Island Arsenal, Rock Island, Ill.	1879	20	219	
Rock Island bridge	1879	20	220	
Benicia Arsenal, Benicia, Cal.	1879	20	220	
Armament of fortifications	1877			20 59
Do	1878			9, 094 00
Do	1879	20	31, 149	
Current and ordinary expenses Military Academy	1876			
Do	1879	20	109	
Miscellaneous items and incidental expenses Military Academy ..	1877			215 86
Do	1878			
Do	1879	20	110	
Buildings and grounds Military Academy	1878			
Do	1879	20	111	
Batteries in Portsmouth Harbor, New Hampshire				76 00
Fort Scammel, Maine				181 30
Fort at Lazaretto Point, Maryland				13, 000 00
Fort Brown, Texas				25, 000 00
Fort Duncan, Texas				10, 000 00
Ringgold Barracks, Texas				10, 000 00
Fort at Alcatraz Island, California				300 00
Preservation and repair of fortifications	1877			721 20
Do	1878			
Do	1879	20	31	
Purchase of sites for sea-coast defenses				45, 944 16
Construction of sea-coast mortar-batteries (reappropriated) ..				301 50
Engineer depot at Willets Point, New York	1879	20	148	
Tests of iron and steel (reappropriated)	1876	20	223	
Torpedoes for harbor defenses	1879	20	32	
Surveys for military defenses	1876			
Contingencies of fortifications				2, 578 09
Improving harbor at—				
Portland, Me.				41, 000 00
Belfast, Me.	20		158	
Richmond Island, Mo.	20		158	
Burlington, Vt.	20		159	
Swanton, Vt.	20		159	2, 000 00
Boston, Mass.	20		158	12, 000 00
Plymouth, Mass.	20		158	
Provincetown, Mass.	20		158	
Hyannis, Mass.	20		158	
Bridgeport, Conn.	20		158	
Milford, Conn.	20		159	
New Haven, Conn.	20		158	
Norwalk, Conn.	20		159	
Stonington, Conn.	20		159	
Port Chester, N. Y.				1, 950 00
Buffalo, N. Y.	20		157	10, 000 00
Charlotte, N. Y.	20		157	
Echo Harbor, New Rochelle, N. Y.	20		159	
Great Sodus Bay, N. Y.	20		157	
Little Sodus Bay, N. Y.	20		157	
Oak Orchard, N. Y.	20		157	
Oswego, N. Y.	20		157	
Port Jefferson, N. Y.	20		159	
Pultneyville, N. Y.	20		157	
Rondout, N. Y.	20		159	6, 000 00
Waddington, N. Y.	20		155	
Dunkirk, N. Y.				
Marcus Hook, Pa.				3, 500 00
Erie, Pa.	20		157	15, 000 00
Ice harbor at Chester, Pa.	20		157	
Ice harbor at New Castle, Del.	20		153	
Carried forward				3, 484, 592 98

*And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$28,053,797 47	\$1,643,753 39	\$32,903,005 44	\$29,222,280 19	\$1,229,277 45	\$2,451,447 80
150,000 00		150,000 00	150,000 00		
200,000 00	50,327 41	320,500 27	202,194 85		118,305 42
	644 62	644 62		644 62	
195 29		195 29	195 29		
		46 24		46 24	
	19 18	55 78			55 78
50,000 00		50,000 00	50,000 00		
15,000 00		15,000 00	15,000 00		
	10,465 43	10,465 43		10,465 43	
	3,722 00	3,722 00	3,722 00		
275,200 00		275,200 00	235,497 50		39,702 50
15,200 00		15,200 00	15,200 00		
19,000 00		19,000 00	19,000 00		
	1 00	21 59		21 59	
	103 68	9,197 68	9,197 68		
187,500 00		187,500 00	120,780 37		66,719 63
	3,799 59	3,799 59		3,799 59	
46,481 00		46,481 00	46,481 00		
		215 80		215 80	
	265 20	265 20			265 26
13,370 00		13,370 00	13,370 00		
	2 65	2 65			2 65
25,875 00		25,875 00	25,875 00		
	840 75	916 75			916 75
		181 30			181 30
		13,000 00			13,000 00
		25,000 00			25,000 00
		10,000 00			10,000 00
		10,000 00			10,000 00
		300 00	300 00		
		721 20		721 20	
	1 79	1 79			1 79
100,000 00	1,668 86	101,668 86	101,668 86		
		45,944 16			45,944 16
		301 50			301 50
5,000 00		5,000 00	5,000 00		
6,299 48		6,299 48	6,299 48		
50,000 00		50,000 00	50,000 00		
	36 00	36 00		36 00	
	64 56	2,642 65			2,642 65
		41,000 00			41,000 00
12,000 00		12,000 00	12,000 00		
6,000 00		6,000 00	6,000 00		
20,000 00		20,000 00	15,000 00		5,000 00
20,000 00		22,000 00	22,000 00		
55,000 00		67,000 00	47,000 00		20,000 00
5,000 00		5,000 00	4,000 00		1,000 00
1,000 00		1,000 00	1,000 00		
3,000 00		3,000 00	3,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		10,000 00	10,000 00		
25,000 00		25,000 00	25,000 00		
6,000 00		6,000 00	6,000 00		
40,000 00		40,000 00	40,000 00		
		1,950 00			1,950 00
80,000 00		90,000 00	35,000 00		55,000 00
1,000 00		1,000 00	1,000 00		
10,000 00		10,000 00			10,000 00
5,000 00		5,000 00			5,000 00
10,000 00		10,000 00			10,000 00
2,000 00		2,000 00			2,000 00
90,000 00		90,000 00	55,000 00		35,000 00
8,000 00		8,000 00	8,000 00		
5,000 00		5,000 00			5,000 00
30,000 00		36,000 00	31,000 00		5,000 00
5,000 00		5,000 00	1,000 00		4,000 00
	4 00	4 00			4 00
		3,500 00	3,500 00		
25,000 00		40,000 00	18,000 00		22,000 00
3,400 00		3,400 00	3,400 00		
10,000 00		10,000 00	10,000 00		
29,710,318 24	1,715,660 17	34,910,571 39	30,658,962 22	1,245,167 98	3,006,441 19

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$3,484,592 98
Improving harbor at—				
Wilmington, Del.....	20	159		
Baltimore, Md.....	20	152		
Breton Bay, Leonardtown, Md.....	20	159		
Cambridge, Md.....	20	159		
Improving harbors at Washington and Georgetown, D. C.....	20	159		
Improving harbor at Norfolk, Va.....	20	153		
Improving Edenton Harbor, North Carolina.....	20	158		
Improving harbor at—				
Charleston, S. C.....	20	153		1,000 00
Darien, Ga.....	20	158		
Savannah, Ga.....	20	153		
Cedar Keys, Fla.....	20	153		
Pensacola, Fla.....	20	158		
Mobile, Ala.....	20	154		
New Orleans, La.....	20	155		
Galveston, Tex.....	20	153, 100		
Ashtabula, Ohio.....	20	157		
Black River, Ohio.....	20	158		
Breakwater at Cleveland, Ohio.....	20	157		20,000-00
Harbors of refuge near Cincinnati, Ohio.....	20	155		
Improving harbor at—				
Fairport, Ohio.....	20	157		
Huron, Ohio.....	20	157		
Port Clinton, Ohio.....	20	153		
Sandusky City, Ohio.....	20	157		
Toledo, Ohio.....	20	156		
Vermilion, Ohio.....	20	157		
Michigan City, Ind.....	20	155		
Calumet, Ill.....	20	156		
Chicago, Ill.....	20	156		
Improving Galena Harbor and River, Illinois.....	20	157		
Improving harbor at—				
Black Lake, Mich.....	20	156		
Charlevoix, Mich.....	20	156		
Cheboygan, Mich.....	20	156		
Improving Eagle Harbor, Michigan.....	20	155		
Improving harbor at—				
Frankfort, Mich.....	20	156		
Grand Haven, Mich.....	20	156		
Ludington, Mich.....	20	156		
Muskegon, Mich.....				3,000 00
Manistee, Mich.....	20	156		2,000 00
Marquette, Mich.....	20	155		
Monroe, Mich.....	20	156		
New Buffalo, Mich.....				5,000 00
Ontonagon, Mich.....	20	155		
Pewaukee, Mich.....	20	156		1,000 00
Improving harbor of refuge at entrance of Sturgeon's Bay Canal.....	20	155		
Lake Huron, Mich.....	20	156		
Improving harbor at—				
Saint Joseph, Mich.....	20	156		1,000 00
Saugatuck, Mich.....	20	156		
South Haven, Mich.....	20	156		
Thunder Bay, Mich.....				564 64
White River, Mich.....	20	156		
Alnapee, Wis.....	20	155		
Green Bay, Wis.....	20	155		
Kenosha, Wis.....	20	155		
Manitowoc, Wis.....	20	155		
Menomonee, Wis.....	20	155		
Milwaukee, Wis.....	20	155		
Port Washington, Mich.....	20	155, 368		
Racine, Wis.....	20	155		
Sheboygan, Wis.....	20	155		
Two Rivers, Wis.....	20	155		
Burlington, Iowa.....	20	154		
Fort Madison, Iowa.....	20	154		
Duluth, Minn.....	20	155		3,500 00
Improving harbor and Mississippi River at Memphis, Tenn.....	20	157		
Improving harbor and Mississippi River near Vicksburg, Miss.....	20	157		
Improving harbor at San Francisco, Cal.....				1,500 25
Improving harbor at Oakland, Cal.....	20	155		19,000 00
Improving the Gut, opposite Bath, Me.....	20	155		
Carried forward.....				3,542,157 87

unexpended June 30, 1878, &c.—Continued..

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$29,710,318 24	\$1,715,660 17	\$34,910,571 39	\$30,658,962 22	\$1,245,167 98	\$3,006,441 19
7,000 00		7,000 00	7,000 00	.....	.....
75,000 00		75,000 00	65,000 00	.....	10,000 00
5,000 00		5,000 00	5,000 00	.....	.....
5,000 00		5,000 00	5,000 00	.....	.....
50,000 00		50,000 00	30,000 00	.....	20,000 00
50,000 00		50,000 00	30,000 00	.....	20,000 00
4,000 00		4,000 00	4,000 00	.....	.....
200,000 00		201,000 00	78,000 00	.....	123,000 00
8,000 00		8,000 00	8,000 00	.....	.....
70,000 00		70,000 00	25,000 00	.....	45,000 00
20,000 00		20,000 00	20,000 00	.....	.....
20,000 00		20,000 00	15,000 00	.....	5,000 00
10,000 00		10,000 00	10,000 00	.....	.....
50,000 00		50,000 00	35,000 00	.....	15,000 00
125,000 00		125,000 00	115,000 00	.....	10,000 00
12,000 00		12,000 00	9,000 00	.....	3,000 00
1,000 00		1,000 00	1,000 00	.....	.....
100,000 00		120,000 00	45,000 00	.....	75,000 00
53,000 00		50,000 00	10,121 93	.....	39,878 07
5,000 00		5,000 00	1,000 00	.....	4,000 00
1,000 00		1,000 00	1,000 00	.....	.....
10,000 00		10,000 00	10,000 00	.....	.....
20,000 00		20,000 00	18,000 00	.....	2,000 00
50,000 00		50,000 00	41,000 00	.....	9,000 00
4,000 00		4,000 00	4,000 00	.....	.....
75,000 00	1,000 00	76,000 00	61,500 00	.....	14,500 00
15,000 00		15,000 00	15,000 00	.....	.....
75,000 00		75,000 00	75,000 00	.....	.....
30,000 00		30,000 00	30,000 00	.....	.....
10,000 00		10,000 00	10,000 00	.....	.....
12,000 00		12,000 00	12,000 00	.....	.....
8,000 00		8,000 00	8,000 00	.....	.....
8,000 00		8,000 00	6,000 00	.....	2,000 00
8,800 00		8,800 00	6,800 00	.....	2,000 00
15,000 00		15,000 00	15,000 00	.....	.....
15,000 00		15,000 00	13,000 00	.....	2,000 00
15,000 00		3,000 00	2,000 00	.....	1,000 00
15,000 00		17,000 00	17,000 00	.....	.....
2,000 00		2,000 00	.....	.....	2,000 00
2,500 00		2,500 00	2,500 00	.....	.....
15,000 00		5,000 00	.....	.....	5,000 00
10,000 00		15,000 00	15,000 00	.....	.....
30,000 00		11,000 00	11,000 00	.....	.....
100,000 00		30,000 00	23,000 00	.....	7,000 00
12,000 00		100,000 00	60,000 00	.....	40,000 00
2,500 00		13,000 00	13,000 00	.....	.....
12,000 00		2,500 00	2,500 00	.....	.....
12,000 00		12,000 00	10,000 00	.....	2,000 00
12,000 00		564 64	.....	.....	564 64
8,000 00		12,000 00	12,000 00	.....	.....
5,000 00		8,000 00	8,000 00	.....	.....
8,000 00		5,000 00	5,000 00	.....	.....
15,000 00		8,000 00	8,000 00	.....	.....
10,000 00		15,000 00	15,000 00	.....	.....
15,000 00		10,000 00	10,000 00	.....	.....
12,500 00		15,000 00	15,000 00	.....	.....
10,000 00		12,500 00	7,000 00	.....	5,500 00
4,000 00		10,000 00	10,000 00	.....	.....
10,000 00		4,000 00	4,000 00	.....	.....
10,000 00		10,000 00	10,000 00	.....	.....
10,000 00		10,000 00	8,000 00	.....	2,000 00
8,000 00		8,000 00	8,000 00	.....	.....
30,000 00		33,500 00	33,500 00	.....	.....
46,000 00		46,000 00	46,000 00	.....	.....
84,000 00		84,000 00	60,000 00	.....	24,000 00
80,000 00		1,500 25	.....	.....	1,500 25
17,000 00		99,000 00	5,000 00	.....	94,000 00
.....		17,000 00	11,000 00	.....	6,000 00
31,519,618 24	1,716,660 17	36,778,436 28	31,934,884 15	1,245,167 98	3,598,384 15

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$3,542,157 87
Improving Penobscot River, Maine.....	20	158		
Improving Saint Croix River, Maine.....				34,000 00
Improving Cocheco River, New Hampshire.....	20	158		
Improving Otter Creek, Vermont.....	20	159		
Improving Merrimac River, Massachusetts.....	20	158		
Improving Taunton River, Massachusetts.....	20	159		
Improving Providence River, Rhode Island.....	20	159		
Improving Providence River and Narragansett Bay, Rhode Island.....	20	159		
Improving Little Narragansett Bay, Rhode Island and Con- necticut.....	20	159		
Improving Connecticut River, Connecticut.....	20	159		22,000 00
Improving Housatonic River, Connecticut.....	20	159		
Improving Thames River, Connecticut.....	20	159		
Removing obstructions in East River and Hell Gate, New York.....	20	159		25,000 00
Improving East Chester Creek, New York.....	20	159		
Improving Harlem River, New York.....	20	158		
Improving Hudson River, New York.....	20	159		
Improving channel between Staten Island and New Jersey.....	20	159		10,000 00
Improving Cohansey Creek, New Jersey.....	20	159		
Improving Delaware River, between Trenton and White Hill, N. J.....	20	159		
Improving Passaic River, New Jersey.....	20	159		
Improving Raritan River, New Jersey.....	20	156		
Improving Salem River, New Jersey.....	20	157		
Improving Shrewsbury River, New Jersey.....	20	159		
Improving Delaware River, below Bridesburg.....	20	159		
Improving Schuylkill River, Pennsylvania.....	20	159		
Constructing piers in Delaware Bay, near Lewes, Del.....	20	159		
Improving Chester River, Maryland.....	20	152		
Improving Pocomoke River, Maryland.....	20	154		
Improving Wicomico River, Maryland.....	20	152		
Improving Appomattox River, Virginia.....	20	152		
Improving Aquia Creek, Virginia.....	20	152		
Improving Blackwater River, Virginia.....	20	156		
Improving Chickahominy River, Virginia.....	20	156		
Improving Elizabeth River, Virginia.....	20	153		
Improving Hampton River, Virginia.....	20	156		
Improving James River, Virginia.....	20	152		
Improving New River, Virginia.....	20	152		
Improving Nansemond River, Virginia.....	20	153		
Improving Occoquan River, Virginia.....	20	152		
Improving Rappahannock River, Virginia.....	20	152		
Improving Elk River, West Virginia.....	20	157		
Improving Guyandotte River, West Virginia.....	20	156		
Improving Great Kanawha River, West Virginia.....	20	152		220,000 00
Improving Little Kanawha River, West Virginia.....	20	155		
Improving Monongahela River, West Virginia and Pennsyl- vania.....	20	155		
Improving Cape Fear River, North Carolina.....	20	152		
Improving Currituck Sound and North River Bar, North Carolina.....	20	158		
Improving French Broad River, North Carolina.....	20	153		
Improving Neuse River, North Carolina.....	20	158		
Improving Scuppernon River, North Carolina.....	20	158		
Improving Etowah River, Georgia.....				9,000 00
Improving Flint River, Georgia.....	20	153		
Improving Ocmulgee River, Georgia.....	20	155		
Improving Oconee River, Georgia.....	20	157		
Improving Oostenaula and Coosawattee Rivers, Georgia.....	20	155		
Improving Apalachicola River, Florida.....	20	153		
Improving Saint John's River, Florida.....	20	153		
Improving Alabama River, Florida.....	20	153		
Improving Chattahoochee River, Alabama and Georgia.....	20	153		
Improving Coosa River, Alabama and Georgia.....	20	154		11,000 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi.....	20	153		
Improving Pascagoula River, Mississippi.....	20	156		
Improving Yazoo River, Mississippi.....	20	153		
Improving Bayou La Fourches, Louisiana.....	20	156		
Improving Ouachita River, Louisiana and Arkansas.....	20	153		
Improving mouth of Red River, Louisiana.....	20	154		
Removing raft in Red River, Louisiana.....	20	153		
Carried forward.....				3,873,157 87

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$31,519,618 24	\$1,716,660 17	\$36,778,436 28	\$31,934,884 15	\$1,245,167 98	\$3,598,384 15
12,000 00		12,000 00	12,000 00		34,000 00
6,000 00		6,000 00	6,000 00		
8,000 00		8,000 00	8,000 00		
10,000 00		10,000 00	10,000 00		
2,000 00		2,000 00	2,000 00		5,000 00
5,000 00		5,000 00			
50,000 00		50,000 00	20,000 00		30,000 00
10,000 00		10,000 00	10,000 00		
30,000 00		52,000 00	37,000 00		15,000 00
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	10,000 00		
350,000 00		375,000 00	180,000 00		195,000 00
10,000 00		10,000 00	10,000 00		
300,000 00		300,000 00			300,000 00
70,000 00		70,000 00	25,000 00		45,000 00
15,000 00		25,000 00			25,000 00
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	10,000 00		
10,000 00		10,000 00	10,000 00		
200,000 00		200,000 00	74,500 00		125,500 00
3,000 00		3,000 00	3,000 00		
18,000 00		18,000 00	9,000 00		9,000 00
100,000 00		100,000 00	45,000 00		55,000 00
30,000 00		30,000 00	30,000 00		
20,000 00		20,000 00	20,000 00		
3,000 00		3,000 00			3,000 00
10,000 00		10,000 00	5,000 00		5,000 00
5,000 00		5,000 00	5,000 00		
30,000 00		30,000 00	30,000 00		
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
5,000 00		5,000 00	5,000 00		
10,000 00		10,000 00	6,000 00		4,000 00
70,000 00		70,000 00	70,000 00		
15,000 00		15,000 00	15,000 00		
2,000 00		2,000 00	1,000 00		1,000 00
10,000 00		10,000 00	6,000 00		4,000 00
13,500 00		13,500 00	13,500 00		
5,000 00		5,000 00	2,750 00		2,250 00
2,000 00		2,000 00	2,000 00		
222,000 00		442,000 00	175,000 00		267,000 00
18,000 00		18,000 00	10,000 00		8,000 00
25,000 00		25,000 00	25,000 00		
160,000 00		160,000 00	135,000 00		25,000 00
20,000 00		20,000 00	20,000 00		
15,000 00		15,000 00	9,000 00		6,000 00
40,000 00		40,000 00	40,000 00		
2,000 00		2,000 00	200 00		1,800 00
10,000 00		9,000 00			9,000 00
15,000 00		10,000 00	10,000 00		
10,000 00		15,000 00	13,000 00		2,000 00
4,000 00		10,000 00	5,000 00		5,000 00
8,000 00		4,000 00	2,000 00		2,000 00
10,000 00		8,000 00	8,000 00		
25,000 00		10,000 00	10,000 00		
18,000 00		25,000 00	25,000 00		
75,000 00		18,000 00	15,000 00		3,000 00
		86,000 00	44,000 00		42,000 00
40,000 00		40,000 00	33,000 00		7,000 00
10,000 00		10,000 00	2,000 00		8,000 00
25,000 00		25,000 00	20,000 00		5,000 00
10,000 00		10,000 00	7,000 00		3,000 00
10,000 00		10,000 00	10,000 00		115,000 00
150,000 00		150,000 00	35,000 00		
24,000 00		24,000 00	24,000 00		
33,950,118 24	1,716,660 17	39,539,936 28	33,320,834 15	1,245,167 98	4,964,934 15

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward.....				\$3, 873, 157 87
Removing snags in Red River, La.....	20	154		
Improving Cypress Bayou, Texas and Louisiana.....	20	153		
Improving Neches River, Texas.....	20	156		
Improving Ship Channel, in Galveston Bay, Texas.....	20	153		72, 000 00
Improving Pass Cavallo, Texas.....	20	153		20, 000 00
Improving Sabine River, Texas.....	20	156		
Improving Sabine Pass, Texas.....	20	153		
Improving Trinity River, Texas.....	20	156		
Removing obstructions in Brazos Santiago, Texas.....	20	155		
Improving L'Anquille River, Arkansas.....	20	154		
Improving White and Saint Francis Rivers, Arkansas.....	20	153		
Improving Big Sandy River, Kentucky.....	20	157		
Improving Fall of the Ohio River and Louisville Canal.....				25, 000 00
Improving Cumberland River above Nashville, Tennessee.....	20	154		
Improving Cumberland River below Nashville, Tennessee.....	20	154		
Improving Hiawasseo River, Tennessee.....	20	155		
Improving Tennessee River, Tennessee.....	20	154		215, 000 00
Improving Ohio River.....	20	155		73, 800 00
Improving Wabash River, Indiana.....	20	155		42, 000 00
Improving Illinois River, Illinois.....	20	154		
Improving Falls of Saint Anthony, Minnesota.....				9, 000 00
Preservation of Falls of Saint Anthony and navigation of the Mississippi River, Minnesota.....				1, 000 00
Construction of lock and dam on Mississippi River at Meeker's Island, Minnesota.....				25, 000 00
Improving Mississippi and Arkansas Rivers.....	20	153		
Improving Mississippi River between mouths of Ohio and Illinois Rivers.....	20	154		
Improving Mississippi River from La Crosse, Wis., to mouth of Rock River.....	20	155		5, 000 00
Improving Mississippi River above Falls of Saint Anthony.....	20	159		
Improving Upper Mississippi River.....	20	159		
Improving Mississippi River from Saint Paul to Des Moines Rapids.....	20	154		
Improving Mississippi River from Des Moines Rapids to mouth of Ohio River.....	20	154		
Improving Des Moines Rapids and operating the canal.....	20	159		
Improving Rock Island Rapids, Mississippi River.....	20	154		
Removing bar in Mississippi River opposite Dubuque, Iowa.....	20	154		
Improving Osage River, Missouri and Arkansas.....	20	158		
Improving Missouri River.....	20	153		
Improving Missouri River near Saint Joseph, Mo.....	20	154, 366		
Improving Missouri River above mouth of Yellowstone.....	20	154		
Improving Missouri River at Council Bluffs, Iowa, and Omaha, Nebr.....	20	154, 366		
Improving Missouri River at Vermillion, Dak.....	20	372		
Improving Missouri River at Nebraska City, Nebr.....	20	154		
Improving Missouri River at Eastport, Iowa, and Nebraska City, Nebr.....	20	158, 366		
Improving Missouri River near Glasgow, Mo.....	20	371		
Improving Missouri River at Omaha City, Nebr.....	20	158		
Improving Missouri River at Atchison, Kans.....	20	158, 366		
Improving Missouri River at Cedar City.....	20	371		
Improving Missouri River near Fort Leavenworth, Kans.....	20	158, 366		
Improving Missouri River at Sioux City, Iowa.....	20	158, 366		
Improving the Missouri River near Kansas City, Mo.....	20	372		
Improving Detroit River, Michigan.....	20	156		
Improving Au Sable River, Michigan.....				1, 000 00
Improving Saint Clair River, Michigan.....	20	156		
Improving Saint Clair Flats, Michigan.....	20	156		
Improving Saint Mary's River and Saint Mary's Falls Canal, Michigan.....	20	156		115, 000 00
Improving Saginaw River, Michigan.....	20	156		
Improving Chippewa River, Wisconsin.....	20	158		
Dredging Superior Bay, Wisconsin.....	20	155		1, 500 00
Improving Fox and Wisconsin Rivers, Wisconsin.....	20	156		25, 000 00
Improving Saint Croix River, Wisconsin.....	20	158		
Improving Red River of the North, Minnesota.....	20	154		
Improving Minnesota River, Minnesota.....	20	154		
Improving Sacramento and Feather Rivers, California.....	20	157		
Breakwater at Wilmington, California.....	20	157		
Constructing canal around the Cascades of Columbia River, Oregon.....	20	157		72, 000 00
Carried forward.....				4, 575, 457 87

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$33,950,118 24	\$1,716,660 17	\$39,539,936 28	\$33,829,834 15	\$1,245,167 98	\$4,964,934 15
25,000 00		25,000 00	25,000 00		
15,000 00		15,000 00	15,000 00		
8,000 00	88	8,000 88	500 00		7,500 88
75,000 00	2 62	147,002 62	4,000 00		143,002 62
25,000 00		45,000 00	6,500 00		38,500 00
10,000 00	88	10,000 88	10,000 00		88
30,000 00		30,000 00	29,909 00		91 00
10,000 00	87	10,000 87	500 00		9,500 87
6,000 00		6,000 00	6,000 00		
10,000 00		10,000 00	10,000 00		
40,000 00		40,000 00	40,000 00		
12,000 00		12,000 00	12,000 00		
		25,000 00			25,000 00
60,000 00		60,000 00	53,000 00		7,000 00
45,000 00		45,000 00	45,000 00		
10,000 00		10,000 00	10,000 00		
315,000 00		530,000 00	390,000 00		140,000 00
300,000 00		373,800 00	285,000 00		88,800 00
50,000 00		92,000 00	92,000 00		
75,000 00		75,000 00	60,000 00		15,000 00
		9,000 00	9,000 00		
		1,000 00			1,000 00
		25,000 00			25,000 00
180,000 00		180,000 00	180,000 00		
240,000 00		240,000 00	240,000 00		
12,500 00		12,500 00	12,500 00		
41,500 00		41,500 00	41,500 00		
250,000 00		250,000 00	211,000 00		39,000 00
100,000 00		100,000 00	75,000 00		25,000 00
95,000 00	33 75	95,033 75	85,000 00		10,033 75
30,000 00		30,000 00	30,000 00		
10,000 00		10,000 00	10,000 00		
20,000 00		20,000 00	20,000 00		
70,000 00		70,000 00	70,000 00		
59,000 00		59,000 00	55,000 00		4,000 00
30,000 00		30,000 00	30,000 00		
100,000 00		100,000 00	65,000 00		35,000 00
5,000 00		5,000 00	2,500 00		2,500 00
20,000 00		20,000 00	20,000 00		
50,000 00		50,000 00	26,000 00		24,000 00
15,000 00		15,000 00	6,000 00		9,000 00
30,000 00		30,000 00	30,000 00		
40,000 00		40,000 00	28,000 00		12,000 00
10,000 00		10,000 00	5,000 00		5,000 00
35,000 00		35,000 00	28,000 00		7,000 00
22,500 00		22,500 00	17,500 00		5,000 00
30,000 00		30,000 00	6,000 00		24,000 00
100,000 00		100,000 00	46,000 00		54,000 00
		1,000 00			1,000 00
1,500 00		1,500 00	1,500 00		
5,000 00		5,000 00	5,000 00		
175,000 00		290,000 00	225,000 00		65,000 00
25,000 00		25,000 00	20,000 00		5,000 00
10,000 00		10,000 00	10,000 00		
3,000 00		4,500 00	4,500 00		
250,000 00		275,000 00	200,000 00		75,000 00
10,000 00		10,000 00	10,000 00		
30,000 00		30,000 00	15,000 00		15,000 00
10,000 00		10,000 00	10,000 00		
15,000 00		15,000 00	15,000 00		
20,000 00		20,000 00	20,000 00		
150,000 00		222,000 00	63,000 00		159,000 00
37,371,118 24	1,716,699 17	43,663,275 28	36,377,243 15	1,245,167 98	6,040,864 15

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$4, 575, 457 87
Improving Upper Columbia River, Oregon		20	157	
Improving mouth of Columbia River, Oregon		20	157	
Improving Lower Willametta and Columbia Rivers, Oregon		20	157	6, 000 00
Improving of Upper Willamette River, Oregon		20	157	
Improving Umpqua River, Oregon				4, 655 89
Repairs of harbors on Northern lakes				4, 014 35
Gauging the waters of the Lower Mississippi and its tributaries		20	153	
Protection of the river banks at Fort Brown, Texas				
Constructing jetties and other works at South Pass, Mississippi River	}	18	418	}
		20	168, 223, 376	
		21	4	
Examinations and surveys of South Pass, Mississippi River		20	160	
Examinations and surveys on Pacific Coast				6, 406 45
Examinations and surveys on Western and Northwestern rivers (reappropriated)				334 40
Examinations, surveys, and contingencies of rivers and harbors		20	162	31, 380 45
Survey of Union Pacific and Central Pacific Railways between Council Bluffs and Sacramento	1877			1, 938 45
Survey of Missouri River from its mouth to Sioux City, Iowa		20	153	
Survey and examination of water lines and routes between Norfolk, Va., and the Atlantic Ocean		20	162	
Survey of Northern and Northwestern lakes and Mississippi River	1879	20	221	
Survey of Northern and Northwestern lakes	1873			
Do	1876			
Do	1877			
Geographical survey of territory United States west of the 100th meridian	1879	20	221	
Do	}	1879	20	395
		1880		
		1871*		
Contingencies of the Army (act March 3, 1879)		20	423	
Contingencies of the Army (transfer account)	1872*			363, 279 68
Contingencies of the Army	1874			
Do	1875			
Do	1876			
Do	1877			18, 399 55
Do	1878			20, 929 00
Do	1879	20	148	
Secret-service fund (transfer account)	1872*			21, 020 55
Expenses of recruiting	1871*			
Do	1874			
Do	1876	20	423	
Do	1877			44, 854 25
Do	1878			19, 766 23
Do	1879	20	146	
Expenses Commanding General's Office	1877			321 51
Do	1878			
Do	1879	20	146	
Raising four additional regiments	1877			
Contingencies of the Adjutant General's Department	1878			17 87
Do	1879	20	146	
Do	1879			
Signal Service	1872			
Do	1873			
Do	1876			
Do	1877			7 50
Do	1878			
Do	1879	20	146	
Observation and report of storms	1872			
Do	1873			
Do	1876			
Do	1878			
Do	1879	20	219	
Expenses of military convicts (reappropriated)	1872			138 88
Do	1873			238 00
Do	1874			238 00
Expenses of military convicts	1877			4, 586 04
Do	1878			5, 029 23
Do	1879	20	222	
Refunding to States expenses incurred in raising volunteers	1879	20	222, 385	
Carried forward				5, 129, 144 15

* And prior years.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$37,371,118 24	\$1,716,699 17	\$43,663,275 28	\$36,377,243 15	\$1,245,167 98	\$6,040,864 15
20,000 00		20,000 00	20,000 00		
5,000 00		5,000 00	5,000 00		
30,800 00		36,000 00	16,000 00		20,000 00
20,000 00		20,000 00	20,000 00		
		4,685 89			4,685 89
		4,014 35	2,700 00		1,314 35
5,000 00		5,000 00	5,000 00		
	7 08	7 08		7 08	
1,750,000 00		1,750,000 00	1,750,000 00		
15,000 00		15,000 00	12,758 03		2,241 97
	607 76	7,014 21	4,000 00		3,014 21
		334 40	334 40		
150,000 00	3,008 29	184,388 74	160,305 68		24,083 06
		1,938 45		1,938 45	
50,000 00		50,000 00	50,000 00		
20,000 00		20,000 00	20,000 00		
99,000 00		99,000 00	99,000 00		
	2,200 00	2,200 00		2,200 00	
	2,200 00	2,200 00		2,200 00	
	47	47		47	
50,000 00		50,000 00	50,000 00		
20,000 00		20,000 00	6,000 00		14,000 00
341 50		341 50	341 50		
		363,279 68	645 00	362,634 68	
	1 25	1 25		1 25	
	6 00	6 00		6 00	
	1 33	1 33		1 33	
		18,399 55	417 93	17,981 62	
		20,920 00	6,213 42		14,715 58
40,000 00	218 40	40,218 40	40,218 40		
		21,020 55		21,020 55	
	2,187 23	2,187 23		2,187 23	
	51 79	51 79		51 79	
34 30		34 30	34 30		
	1 20	44,955 45	11 27	44,944 18	
	6,114 96	25,881 19	1,013 59		24,867 60
75,000 00	75 30	73,075 30	73,548 51		1,526 79
		321 51		321 51	
2,500 00	141 43	141 43	2,500 00		141 43
	15 00	15 00		15 00	
	68 25	17 87		17 87	
3,000 00		68 25	3,000 00		68 25
	14 50	3,000 00			
	20	14 50		14 50	
	191 81	20		20	
	13 88	191 81		191 81	
	42 75	21 38		21 38	
10,500 00	63 29	42 75	12 52		30 23
	4 00	10,563 29	10,563 29		
	7 50	4 00		4 00	
	2 40	7 50		7 50	
	73 19	2 40		2 40	
350,000 00	24 17	73 19	57 51		15 68
		350,024 17	350,024 17		
		138 88	138 88		
		238 00	238 00		
		238 00	238 00		
		4,586 04		4,586 04	
		5,029 23	2,448 10		2,581 13
15,000 00		15,000 00	10,111 21		4,888 79
126,592 42		126,592 42	126,592 42		
40,228,086 46	1,734,042 60	47,091,273 21	39,226,709 28	1,705,524 82	6,159,039 11

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$5, 129, 144 15
Refunding to State of Georgia expenses of Indian wars, 1835-1838, (act of March 3, 1879)		20	385	
Collecting, drilling, and organizing volunteers (reappropriated)	1871*			108 12
Collecting, drilling, and organizing volunteers	1871*	20	423	
Draft and substitute fund	1871*	20	423	
Draft and substitute fund (reappropriated)	1871*			160 19
Construction of a bridge across the Mississippi River at Fort Snelling		20	224	
Military wagon road from Ojo Caliente to Fort Wingate, N. Mex.		20	219	
Macadamized road, Vicksburg, Miss. (to national cemetery)		20	242	
Publication of official records of the war of the rebellion	1878			
Do	1879	20	222, 389	
Artillery School at Fortress Monroe, Va.	1879	20	223	
Erection of barracks at Fortress Monroe, Va.	1879	20	223	
Support of Bureau of Refugees, Freedmen, and Abandoned Lands	1873*			3, 238 88
Do	1871*			
Support of National Home for Disabled Volunteer Soldiers.	1878			12, 801 60
Do	1879	20	223	
Support of Soldiers' Home.	R. S.		3689	
Construction, maintenance, and repair of military telegraph lines	1876			
Do	1877			1 96
Do	1878			
Do	1879	20	219	
Military telegraph line from Bismarck to Fort Ellis.		20	219	
Commission to investigate and report plan for reclamation of alluvial basin of Mississippi River				5, 000 00
Capture of Jefferson Davis				3, 261 38
Payment to commissioners to appraise damages to lands in Fond du Lac County, Wisconsin		20	222	
Support of military prison at Fort Leavenworth, Kansas.	1877			364 02
Do	1878			4, 277 64
Do	1879	20	222	
Pay, transportation, services, and supplies of Oregon and Washington volunteers, 1855-'56 (reappropriated)				19, 485 97
Allowance for reduction of wages under the eight-hour law; act March 3, 1879.		20	423	
Construction of military posts on the Yellowstone and Musselshells Rivers				34
Military post near the Black Hills		20	149	
Military post near the northern boundary of Montana.		20	149	
Bounty under act July 28, 1866	R. S.		3689	
Traveling expenses of California and Nevada volunteers	1875†	20	423	210 24
Payment to loyal citizens of Loudoun County, Virginia.				449 50
Commutation of rations to prisoners of war in rebel States.	1875†			1, 348 75
Horses and other property lost in the military service.	R. S.		3689	
Do	1875†	20	224	74, 732 76
Do	1876†	20	423	
Miscellaneous claims audited by Third Auditor		20	423	
Claims for quartermasters' stores and commissary supplies.		20	184	15, 913 50
State of Tennessee for keeping and maintaining United States military prisoners, act January 13, 1879.		20	260	
Claims of loyal citizens for supplies furnished during the rebellion	1872			8, 690 00
Do	1873	17	741	161 95
Do		20	56, 156	14, 568 29
Reimbursement to Baltimore for aid in construction of defensive works in 1863		20	385	
Payment to Hartford and New York Steamboat Company for dredging Connecticut River.		20	222	
Payment to Jacob Christian		20	224	
Relief of—				
W. H. Needham.		20	5	
J. E. Williamson		20	76	
G. H. Rupp				100 00
W. Howard				165 00
Musicians and soldiers at Fort Sumter, 1861 (deficiency)				15 00
Persons suffering from ravages of grasshoppers; limited to September 1, 1875 (reappropriated)				663 99
G. R. Dennis		20	46	
Carried forward				5, 289, 863 23

* And prior years.

† Prior to July 1.

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$40,228,086 46	\$1,734,042 60	\$47,091,273 21	\$39,226,709 28	\$1,705,524 82	\$6,159,039 11
72,296 94		72,296 94	72,296 94		
		108 12	108 12		
263 90	6 67	270 57	263 90	6 67	
24 72		24 72	24 72		
		160 19	160 19		
65,000 00		65,000 00			65,000 00
5,000 00		5,000 00	5,000 00		
7,000 00		7,000 00	7,000 00		
	1 02	1 02			1 02
46,000 00		46,000 00	46,000 00		
3,925 00		3,925 00	3,925 00		
25,000 00		25,000 00	25,000 00		
		3,238 88		3,238 88	
	5 00	5 00		5 00	
		12,801 60			12,801 60
880,000 09		880,000 00	880,000 00		
109,853 56	24 71	109,878 27	109,878 27		
	2 42	2 42		2 42	
	73 23	75 19		75 19	
	1 98	1 98			1 98
40,000 00		40,000 00	40,000 00		
50,000 00		50,000 00	50,000 00		
	394 15	5,394 15		394 15	5,000 00
		3,261 38	293 00		2,968 38
5,310 00		5,310 00	5,310 00		
		364 02		364 02	
		4,277 64	4,277 64		
66,469 00		66,469 00	54,570 19		11,898 81
		19,485 97	19,485 97		
224 21		224 21	224 21		
	1 50	1 84		1 84	
100,000 00		100,000 00	100,000 00		
100,000 00		100,000 00	100,000 00		
67,663 47	22,536 53	90,200 00	90,200 00		
990 69		1,200 93	1,200 93		
		449 50		449 50	
		1,348 75	1,340 87		7 88
7,764 00		7,764 00	7,764 00		
105 00	2,368 31	77,206 07	48,835 35		28,370 72
58,462 21	50	58,462 71	58,462 71		
97,497 40		97,497 40	94,223 11		3,274 29
267,496 37		283,409 87	279,998 18		3,411 69
22,949 49		22,949 49	22,949 49		
		3,690 00		3,690 00	
175 00	7 50	344 45	175 00	169 45	
716,422 98	2,113 36	733,104 63	722,944 18		10,160 45
96,152 00		96,152 00	96,152 00		
4,203 00		4,203 00	4,203 00		
67 50		67 50	67 50		
519 91		519 91	519 91		
184 39		184 39	184 39		
		100 00		100 00	
		165 00		165 00	
		15 00		15 00	
		663 99	663 99		
2,394 66		2,394 66	2,394 66		
43 147,501 86	1,761,579 48	50,198,944 57	42,182,821 70	1,714,186 94	6 301,935 93

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
MILITARY ESTABLISHMENT—Continued.				
Brought forward				\$5, 289, 863 23
Relief of—				
Mrs. Emma A. Porch	20	49		
A. Anderson	20	77		
T. B. Kelly	20	77		
Murphy & Good	20	88		
Mrs. Amanda Raines	20	50		
Catharine Harris	19	539		
James D. Holman	20	110		
William Johnson and John R. Francis	20	174		
Richmond Female Institute, of Richmond, Va.	20	107		
Ann Annis, widow of Harvey Annis	20	112		
Families of the men who perished on the United States dredgeboat McAllister; act June 20, 1878.	20	91		
Henry E. Wilkinson	20	114		
D. W. McClurg	20	172		
James Clift	20	106		
Reimbursement to William Beantor, of Oregon	20	402		
Totals military establishment				5, 289, 863 23
NAVAL ESTABLISHMENT.				
Pay of the Navy				599, 778 19
Pay of the Navy (arrears)				22, 703 33
Pay of the Navy (deficiency, 1877)				41, 344 58
Pay of Admiral	20	48		
Pay of Vice-Admiral	20	48		
Pay of rear-admirals	20	48		
Pay of chiefs of bureaus	20	48		
Pay of commodores	20	48		
Pay of captains	20	48		
Pay of commanders	20	48		
Pay of lieutenant-commanders	20	48		
Pay of lieutenants	20	48		
Pay of masters	20	48		
Pay of ensigns	20	48		
Pay of midshipmen	20	48		
Pay of medical directors	20	48		
Pay of medical inspectors	20	48		
Pay of surgeons	20	48		
Pay of passed assistant surgeons	20	48		
Pay of assistant surgeons	20	48		
Pay of pay-directors	20	48		
Pay of pay-inspectors	20	48		
Pay of paymasters	20	49		
Pay of passed assistant paymasters	20	49		
Pay of assistant paymasters	20	49		
Pay of chief engineers	20	49		
Pay of passed assistant engineers	20	49		
Pay of assistant engineers	20	49		
Pay of chaplains	20	49		
Pay of professors	20	49		
Pay of constructors	20	49		
Pay of assistant constructors	20	49		
Pay of civil engineers	20	49		
Pay of warrant officers	20	49		
Pay of mates	20	49		
Pay of cadet-midshipmen	20	49		
Sea pay of cadet-midshipmen	20	49		
Pay of cadet-engineers	20	49		
Sea pay of cadet-engineers	20	49		
Pay of acting master	20	49		
Pay of acting ensigns	20	49		
Pay of acting passed assistant surgeons	20	49		
Pay of acting assistant surgeons	20	49		
Retired pay of rear-admirals	20	49		
Retired pay of commodores	20	49		
Retired pay of captains	20	49		
Retired pay of commanders	20	49		
Retired pay of lieutenant-commanders	20	49		
Retired pay of lieutenants	20	49		
Retired pay of masters	20	49		
Retired pay of ensigns	20	49		
Retired pay of midshipmen	20	49		
Carried forward				663, 826 10

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$43,147,501 86	\$1,761,579 48	\$50,198,944 57	\$42,182,821 70	\$1,714,186 94	\$6,301,935 93
700 00		700 00	700 00		
259 43		259 43	259 43		
1,531 00		1,531 00	1,531 00		
791 38		791 38	791 38		
120 00		120 00	120 00		
65 33		65 33	65 33		
25,000 00		25,000 00	25,000 00		
2,440 90		2,440 90	2,440 90		
4,933 33		4,933 33	4,933 33		
235 00		235 00	235 00		
13,200 00		13,200 00	13,200 00		
414 20		414 20	414 20		
1,304 75		1,304 75	1,304 75		
768 63		768 63	768 63		
992 57		992 57	992 57		
43,200,258 38	1,761,579 48	50,251,701 09	42,235,578 22	1,714,186 94	6,301,935 93
	538,123 77	1,137,901 96	920,084 19	1,998 07	209,819 70
	12,160 40	34,863 73	34,086 67		777 06
	56,257 47	97,602 05	96,545 48		1,056 57
13,000 00		13,000 00	13,000 00		
8,000 00		8,000 00	8,000 00		
50,000 00		50,000 00	50,000 00		
42,000 00		42,000 00	42,000 00		
90,000 00		90,000 00	90,000 00		
169,300 00		169,300 00	169,300 00		
263,700 00	150 58	263,850 58	263,850 58		
210,200 00		210,200 00	210,200 00		
639,200 00		639,200 00	639,200 00		
169,800 00		169,800 00	169,800 00		
117,000 00	13 97	117,013 97	117,013 97		
53,800 00		53,800 00	53,800 00		
50,400 00		50,400 00	50,400 00		
56,400 00		56,400 00	56,400 00		
140,600 00		140,600 00	140,600 00		
101,000 00		101,000 00	101,000 00		
62,100 00		62,100 00	62,100 00		
45,800 00		45,800 00	45,800 00		
46,000 00		46,000 00	46,000 00		
147,600 00		147,600 00	147,600 00		
56,000 00		56,000 00	56,000 00		
29,000 00		29,000 00	29,000 00		
225,200 00		225,200 00	225,200 00		
188,600 00		188,600 00	188,600 00		
79,600 00	64 70	79,664 70	79,664 70		
52,000 00		52,000 00	52,000 00		
33,400 00		33,400 00	33,400 00		
33,400 00		33,400 00	33,400 00		
10,800 00		10,800 00	10,800 00		
24,500 00		24,500 00	24,500 00		
273,000 00		273,000 00	273,000 00		
31,700 00		31,700 00	31,700 00		
183,500 00		183,500 00	183,500 00		
29,625 00		29,625 00	29,625 00		
56,500 00		56,500 00	56,500 00		
5,250 00		5,250 00	5,250 00		
1,700 00		1,700 00	1,700 00		
1,200 00		1,200 00	1,200 00		
5,400 00		5,400 00	5,400 00		
26,600 00		26,600 00	26,600 00		
181,875 00		181,875 00	181,875 00		
81,800 00		81,800 00	81,800 00		
30,900 00		30,900 00	30,900 00		
22,675 00		22,675 00	22,675 00		
30,000 00		30,000 00	30,000 00		
9,650 00		9,650 00	9,650 00		
19,400 00		19,400 00	19,400 00		
3,300 00		3,300 00	3,300 00		
800 00		800 00	800 00		
4,203,275 00	606,770 89	5,473,871 99	5,260,220 59	1,998 07	211,653 33

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$663,826 10
Retired pay of Surgeon-Generals		20	49	
Retired pay of medical directors		20	49	
Retired pay of medical inspectors		20	49	
Retired pay of surgeons		20	49	
Retired pay of passed assistant surgeons		20	49	
Retired pay of assistant surgeons		20	49	
Retired pay of Paymaster-Generals		20	49	
Retired pay of Pay-Directors		20	49	
Retired pay of paymasters		20	49	
Retired pay of passed assistant paymasters		20	49	
Retired pay of assistant paymasters		20	49	
Retired pay of chief engineers		20	49	
Retired pay of passed assistant engineers		20	49	
Retired pay of assistant engineers		20	49	
Retired pay of chaplains		20	49	
Retired pay of professors		20	49	
Retired pay of chief constructors		20	49	
Retired pay of constructors		20	49	
Retired pay of boatswains		20	49	
Retired pay of gunners		20	49	
Retired pay of carpenters		20	49	
Retired pay of Sailmakers		20	49	
Pay of petty officers and seamen		20	49	
Pay of miscellaneous		20	49	
Contingent, Navy	1876	20	416	
Do	1877			96 09
Do	1878			4,288 39
Do	1879	20	50	
Civil establishment, navy-yards	1877			551 93
Do	1878			2,631 56
Do	1879	20	50	
Pay of Marine Corps				50,283 21
Pay of Marine Corps (deficiency)	1877			519 75
Pay of colonel commandant, Marine Corps		20	55	
Pay of colonel, Marine Corps		20	55	
Pay of lieutenant-colonels, Marine Corps		20	55	
Pay of adjutant, quartermaster, and paymaster, Marine Corps		20	55	
Pay of majors, Marine Corps		20	55	
Pay of assistant quartermasters, Marine Corps		20	55	
Pay of captains, Marine Corps		20	55	
Pay of first lieutenants, Marine Corps		20	53	
Pay of second lieutenants, Marine Corps		20	55	
Retired pay of brigadier-generals, Marine Corps		20	55	
Retired pay of lieutenant-colonel, Marine Corps		20	55	
Retired pay of majors, Marine Corps		20	55	
Retired pay of assistant quartermasters, Marine Corps		20	55	
Retired pay of captains, Marine Corps		20	55	
Retired pay of first lieutenants, Marine Corps		20	55	
Retired pay of second lieutenants, Marine Corps		20	55	
Pay of band-master, Marine Corps		20	55	
Pay of sergeants major, Marine Corps		20	56	
Pay of first sergeants, Marine Corps		20	56	
Pay of sergeants, Marine Corps		20	56	
Pay of corporals, Marine Corps		20	56	
Pay of musicians, Marine Corps		20	56	
Pay of drummers and fifers, Marine Corps		20	56	
Pay of privates, Marine Corps		20	56	
Pay of clerks, Marine Corps	1876	20	56,416	
Pay of clothing undrawn, Marine Corps		20	56,416	
Pay of officers, transportation, Marine Corps		20	56	
Provisions, Marine Corps	1878			14,003 36
Do	1879	20	56	
Clothing, Marine Corps	1877			94 13
Do	1878			2,300 57
Do	1879	20	56	
Fuel, Marine Corps	1878			9,000 00
Do	1879	20	56	
Military stores, Marine Corps	1877			2 43
Do	1878			3 94
Do	1879	20	56,416	
Transportation and recruiting, Marine Corps		20	56	
Repairs of barracks, Marine Corps		20	56	
Forage for horses, Marine Corps	1877			1,000 00
Do	1878			1,000 00
Carried forward				749,602 06

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$4,203,275 00	\$606,770 89	\$5,473,871 99	\$5,260,220 59	\$1,998 07	\$211,653 33
11,250 00		11,250 00	11,250 00		
50,350 00		50,350 00	50,350 00		
1,300 00		1,300 00	1,300 00		
4,230 60	1,842 49	6,042 49	6,042 49		
2,200 00		2,200 00	2,200 00		
6,075 00		6,075 00	6,075 00		
11,250 00		11,250 00	11,250 00		
16,350 00		16,350 00	16,350 00		
5,900 00		5,900 00	5,900 00		
3,150 00		3,150 00	3,150 00		
2,275 00		2,275 00	2,275 00		
8,850 00		8,850 00	8,850 00		
25,100 00		25,100 00	25,100 00		
27,300 00		27,300 00	27,300 00		
14,700 00		14,700 00	14,700 00		
11,700 00		11,700 00	11,700 00		
3,750 00		3,750 00	3,750 00		
12,600 00		12,600 00	12,600 00		
9,650 00		9,650 00	9,650 00		
6,750 00		6,750 00	6,750 00		
16,200 00		16,200 00	16,200 00		
14,100 00		14,100 00	14,100 00		
2,400,000 00	37,616 66	2,437,616 66	2,437,616 66		
481,725 00	5 54	481,730 54	481,730 54		
479 56	693 84	1,173 40	479 56	693 84	
	11 50	108 19	108 19		
	847 81	5,136 20	4,397 19		739 01
83,000 00	181 75	83,181 75	80,159 13		3,022 62
	75 22	627 15	627 15		
	5,257 93	7,889 49	657 52		7,231 97
150,000 00	2,085 00	152,085 00	152,085 00		
	2,911 64	53,194 85	48,082 90		5,111 95
		519 75	8 46		511 29
4,500 00		4,500 00	4,500 00		
4,500 00		4,500 00	4,500 00		
8,000 00		8,000 00	8,000 00		
10,000 00		10,000 00	10,000 00		
14,000 00		14,000 00	14,000 00		
5,400 00		5,400 00	5,400 00		
46,800 00		46,800 00	46,800 00		
54,750 00		54,750 00	54,750 00		
29,540 00		29,540 00	29,540 00		
4,125 00		4,125 00	4,125 00		
3,000 00		3,000 00	3,000 00		
7,500 00		7,500 00	7,500 00		
2,100 00		2,100 00	2,100 00		
4,455 00		4,455 00	4,455 00		
1,125 00		1,125 00	1,125 00		
2,100 00		2,100 00	2,100 00		
948 00		948 00	948 00		
1,080 00		1,080 00	1,080 00		
16,200 00	370 33	16,570 33	16,570 33		
31,560 00	711 56	32,271 56	32,271 56		
35,400 00	895 64	36,295 64	36,295 64		
9,996 00		9,996 00	9,996 00		
17,736 00	262 00	17,998 00	17,998 00		
270,000 00	6,760 43	276,760 43	276,760 43		
15,714 47		15,714 47	15,714 47		
18,000 00		18,000 00	18,000 00		
5,000 00		5,000 00	5,000 00		
		14,003 36	4,119 05		9,883 71
78,000 00		78,000 00	62,403 49		15,596 51
		94 13	94 13		
	3,363 57	5,664 14			5,664 14
60,000 00	1,661 35	61,661 35	61,350 00		311 35
	82 43	9,082 43	1,746 24		7,336 19
20,000 00		20,000 00	15,023 66		4,976 34
		2 43	2 43		
	2 50	6 44			6 44
6,500 00		6,500 00	6,500 00		
5,000 00		5,000 00	5,000 00		
8,000 00		8,000 00	8,000 00		
		1,000 00	1,000 00		
		1,000 00			1,000 00
8,384,509 03	672,410 08	9,806,521 17	9,530,784 41	2,691 91	273,044 85

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$749,602 06
Forage for horses, Marine Corps	1879	20	56	
Quarters for officers, Marine Corps	1878			1,000 00
Do	1879	20	56	
Contingent, Marine Corps	1878			22 00
Do	1879	20	56	
Pay of Naval Academy	1877			29 91
Do	1878			12 67
Pay of professors and others, Naval Academy		20	54	
Pay of watchmen and others, Naval Academy		20	54	
Pay of mechanics and others, Naval Academy		20	55	
Pay of steam employes, Naval Academy		20	55	
Repairs, Naval Academy		20	55	
Buildings and grounds, Naval Academy	1877			
Do	1878			
Heating and lighting Naval Academy	1877			
Do	1878			2,546 20
Do	1879	20	55	
Library, Naval Academy		20	55	
Stationery, Naval Academy		20	55	
Board of Visitors, Naval Academy		20	55	
Improving Hanover street, Naval Academy				400 00
Chemistry, Naval Academy		20	55	
Miscellaneous, Naval Academy		20	55	
Stores, Naval Academy		20	55	
Materials, Naval Academy		20	65	
Contingent, Naval Academy	1877			1 55
Do	1878			
Navigation	1877			1,010 63
Do	1878			436 93
Pilotage, Bureau of Navigation		20	50	
Compasses, Bureau of Navigation		20	50	
Nautical instruments, Bureau of Navigation		20	50	
Libraries, Bureau of Navigation		20	50	
Signals, Bureau of Navigation		20	51	
Compass fittings, Bureau of Navigation		20	51	
Logs, Bureau of Navigation		20	51	
Lights, Bureau of Navigation		20	51	
Flags, Bureau of Navigation		20	51	
Oil, Bureau of Navigation		20	51	
Stationery, Bureau of Navigation		20	51	
Musical instruments, Bureau of Navigation		20	51	
Steering signals, Bureau of Navigation		20	51	
Contingent navigation	1877			1,121 76
Do	1878			971 19
Do	1879	20	51	
Hydrographic work	1877			2,684 98
Do	1878			18,245 81
Do	1879	20	51	
Contingent, Hydrographic Office		20	51	
Rent and repairs, Hydrographic Office		20	51	
Naval Observatory	1877			101 40
Do	1878			19
Astronomers, Naval Observatory		20	51	
Contingent, Naval Observatory		20	51	
Observation of the transit of Venus				540 46
Observation of solar eclipse				7,975 00
Observation of the transit of Mercury	1878			226 00
Theory of the moon's motion	1878			190 00
Observations, Naval Observatory		20	51	
Woodcuts of nebula in Orion		20	391	
Lathe, Naval Observatory		20	51	
Library, Naval Observatory		20	51	
Illustrations transit of Venus, Naval Observatory		20	51	
Solar and stellar photography		20	391	
Illustrations for report on solar eclipse		20	391	
Observations, California eclipse		20	391	
Nautical Almanac	1877			14
Do	1878			5,533 21
Do	1879	20	51	
Contingent, Nautical Almanac		20	51	
New planets, Bureau of Navigation		20	51	
Ordnance and ordnance stores	1877			36 59
Do	1878			17,662 66
Carried forward				810,351 34

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$8,384,549 03	\$672,410 08	\$9,806,521 17	\$9,530,784 41	\$2,691 91	\$273,044 85
4,000 00		4,000 00	500 00		3,500 00
	586 79	1,586 79	267 00		1,319 79
14,000 00		14,000 00	3,836 95		10,163 05
	96 16	118 16	58 01		60 15
20,000 00	264 03	20,264 03	20,056 77		207 26
		29 91	29 91		
	2,024 99	2,037 66	12 67		2,024 99
52,526 00	3,218 82	55,744 82	55,744 82		
24,180 75		24,180 75	24,180 75		
16,835 95		16,835 95	16,835 95		
7,665 00		7,665 00	7,665 00		
21,000 00		21,000 00	21,000 00		
	478 77	478 77	478 77		
	.42	.42			.42
	1,740 05	1,740 05	1,740 05		
	116 59	2,662 79			2,662 79
17,000 00		17,000 00	17,000 00		
2,000 00		2,000 00	2,000 00		
2,000 00		2,000 00	2,000 00		
2,600 00		2,600 00	2,600 00		
	203 98	603 98			603 98
2,500 00		2,500 00	2,500 00		
34,600 00		34,600 00	34,567 82		32 18
800 00		800 00	800 00		
1,000 00		1,000 00	1,000 00		
	1 00	2 55	2 55		
	162 95	162 95	46 10		116 85
		1,010 63	1,010 63		
	2,714 85	3,151 78	3,140 05		11 73
45,000 00		45,000 00	23,487 66		21,512 34
3,000 00	100 84	3,100 84	2,102 55		998 29
9,000 00	3 32	9,003 32	5,836 66		3,166 66
2,000 00	1 50	2,001 50	1,095 41		906 09
6,000 00	1 67	6,001 67	4,757 40		1,244 27
3,000 00	45	3,000 45	1,020 90		1,979 55
3,000 00	500 10	3,500 10	1,983 34		1,516 76
5,000 00	6 56	5,006 56	4,965 86		40 70
4,000 00	109 52	4,109 52	3,038 62		1,070 90
20,000 00	2 04	20,002 04	19,704 21		297 83
1,500 00	1 98	1,501 98	1,418 42		83 56
1,000 00	1 77	1,001 77	760 05		241 72
2,000 00	1 85	2,001 85	801 04		1,200 81
	28	1,122 04	1,122 04		
	199 71	1,170 90	1,124 05		46 85
2,000 00	7 14	2,007 14	1,963 69		43 45
	81	2,685 79	2,685 79		
	498 86	18,744 67	7,420 63		11,324 04
40,000 00	2,180 53	42,180 53	35,112 57		7,067 96
4,000 00	217 28	4,217 28	4,138 90		78 38
2,000 00		2,000 00	1,500 00		500 00
		101 40	101 40		
	1 00	1 19			1 19
6,100 00		6,100 00	5,820 00		280 00
12,000 00	20	12,000 20	12,000 00		20
	301 95	842 41	842 41		
	238 64	8,213 64	8,189 78		23 86
	35 93	261 93	181 00		80 93
		190 00			190 00
2,200 00		2,200 00	2,200 00		
350 00		350 00	237 00		113 00
800 00	83	800 83	632 00		168 83
1,000 00	2 82	1,002 82	631 94		370 88
1,000 00		1,000 00	44 00		956 00
1,000 00		1,000 00	360 00		640 00
1,500 00		1,500 00			1,500 00
600 00		600 00			600 00
	358 82	358 96	358 96		
	223 86	5,757 07	5,726 03		31 04
19,000 00	1,181 93	20,181 93	17,103 12		3,078 81
1,500 00		1,500 00	1,141 54		358 46
2,000 00		2,000 00	1,560 00		440 00
	2 91	39 50	39 50		
	725 29	18,387 95	13,718 05		4,669 90
8,808,766 73	690,929 87	10,310,047 94	9,946,784 73	2,691 91	360,571 30

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$810,351 34
Magazine at Norfolk	1877			2 32
Materials, Bureau of Ordnance		20	52	
Ordnance material, proceeds of sales		18	388	734 15
Labor, Bureau of Ordnance		20	52	
Repairs, Bureau of Ordnance		20	52	
Contingent, Ordnance	1877			13 13
Do	1878			214 33
Do	1879	20	52	
Torpedo Corps	1877			3 37
Do	1878			924 22
Labor, Torpedo Corps		20	52	
Materials, Torpedo Corps		20	52	
Freight, Torpedo Corps		20	52	
Repairs, Torpedo Corps		20	52	
Experiments, Torpedo Corps		20	52	
Equipment of vessels	1876			
Do	1877			153,616 60
Do	1878			228,331 20
Equipment of vessels, Bureau of Equipment and Recruiting	1879	20	52	
Contingent, Equipment and Recruiting	1877			32,438 29
Do	1878			13,623 00
Do	1879	20	52	
Maintenance, Yards and Docks	1877			3,285 51
Do	1878			22,116 64
Do	1879	20	52	
Repairs and preservation at navy-yards	1877			3,531 33
Do	1878			7,687 56
Do	1879	20	225	
Navy-yard, Mare Island, Cal	1877			1 74
Do	1879	20	225	
Navy-yard, League Island				
Contingent, Yards and Docks	1877			109 24
Do	1878			226 26
Do	1879	20	52	
Naval Asylum at Philadelphia, Pa	1877			162 75
Do	1878			10,881 64
Do	1879			
Surgeons' necessaries	1877			122 12
Do	1878			545 79
Medical Department, Bureau of Medicine and Surgery		20	53	
Naval hospital fund				8,169 82
Do	1879	20	53	
Repairs, Bureau of Medicine and Surgery	1877			28 42
Do	1878			8,304 60
Do	1879	20	53	
Civil establishment, Bureau of Medicine and Surgery	1877			20 82
Do	1878			339 98
Do	1879	20	53	
Contingent, Bureau of Medicine and Surgery	1877			118 53
Do	1878			688 83
Do	1879	20	53	
Provisions, Navy	1877	20	416	788 06
Do	1878			100,541 66
Do	1879	20	53	
Clothing, Navy				18,490 88
Small stores				
Bureau of Provisions and Clothing; act June 14, 1878				6,603 33
Water for ships, Bureau Provisions and Clothing		20	53	
Contingent, Provisions and Clothing	1877			323 72
Do	1878	20	416	2,195 27
Do	1879	20	53	
Construction and Repair	1875	20	416	
Do	1877	20	416	504 42
Do	1878			37,863 73
Do	1879	20	54	
Bureau of Construction and Repair; act June 14, 1878				721,475 64
Construction of eight steam vessels of war				23 50
Steam-machinery	1877			357 30
Do	1878			20,957 09
Do	1879	20	54	
Bureau of Steam Machinery; act June 14, 1878				333,546 91
Expenses incurred by naval board	1877			673 88
Bounty, gratuity, and mileage to seamen prior to July 1, 1876		20	423	
Carried forward				2,559,938 92

unexpended June 30, 1878, &c.—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate available for the fiscal year ending June 30, 1879.	Payments during the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of appropriations, June 30, 1879.
\$8,808,766 73	\$690,929 87	\$10,310,047 94.	\$9,946,784 73.	\$2,691 91	\$360,571 30
50,000 00	421 01	50,421 01	22,515 10		27,905 91
78,454 63	2 44	79,191 22	17,648 00		61,543 22
125,000 00	1,226 25	126,226 25	126,220 13		6 12
50,000 00	4 14	50,004 14	46,790 35		3,213 79
	1 00	14 13	14 13		
	244 21	458 54	456 00		2 54
3,000 00	142 79	3,142 79	3,074 62		68 17
	50	2 87	3 87		
	118 51	1,042 73	1,042 73		
15,000 00		15,000 00	15,000 00		
10,000 00	139 15	10,139 15	8,182 00		1,957 15
500 00	11 90	511 90	445 00		66 90
5,000 00		5,000 00	4,210 00		790 00
14,500 00		14,500 00	10,944 00		3,556 00
	253 91	253 91		253 91	
	1 00	153,617 60	153,617 00		
	6,775 07	235,106 27	92,390 15		142,716 12
800,000 00	5,815 29	805,815 29	628,327 00		177,487 09
	60 11	32,498 40	32,498 40		
50,000 00	4,646 08	18,209 08	12,851 08		5,418 00
	677 00	50,677 00	45,161 57		5,515 43
	1 85	3,287 86	3,287 86		
	443 81	22,560 45	20,398 11		2,162 34
440,000 00	4,221 11	444,221 11	421,218 50		23,002 61
	1,051 58	4,582 91	4,582 91		
	203 86	7,891 42	6,111 00		1,780 42
300,000 00	4,112 88	304,112 88	291,342 00		12,770 88
		1 74	1 74		
75,000 00		75,000 00	75,000 00		
	87 72	87 72	87 72		
		109 24	109 24		
	07	226 33	200 00		26 33
20,000 00	21	20,000 21	15,580 00		4,420 21
		162 75	162 75		
	201 53	11,083 17	10,310 80		772 37
	60,988 47	60,988 37	38,415 00		22,573 47
	51 01	173 13	173 13		
	55 91	601 70	553 19		48 51
45,000 00	692 74	45,692 74	44,701 51		991 23
	64,651 79	72,821 61	45,199 60		27,622 01
50,000 00	242 10	50,242 10	50,240 74		1 36
	70	29 12	29 12		
	241 06	8,545 66	8,275 41		270 25
30,000 00	62 78	30,062 78	18,565 21		11,497 57
	62 82	83 64	83 64		
	131 97	471 95	342 02		129 93
40,000 00	436 00	40,436 00	39,060 51		1,375 49
		118 53	118 53		
	681 78	1,370 61	1,213 20		157 41
15,000 00	2,812 61	17,812 61	14,935 74		2,876 87
15,375 40	177 39	16,340 85	16,340 85		
	2,832 57	103,374 23	103,133 72		240 51
1,175,000 00	1,587 53	1,176,587 53	717,638 78		458,948 75
	261,637 59	280,128 47	205,351 34		74,777 13
	57 96	57 96			57 96
		6,603 33	4,909 89		1,693 44
25,000 00	1 49	25,001 49	11,842 06		13,159 43
	2 30	326 02	326 02		
2,503 27	177 35	4,877 89	4,837 01		40 88
35,000 00	6 98	35,006 98	32,159 81		2,847 17
12,353 41		12,353 41	12,353 41		
7,830 51		8,645 68	8,645 68		
	310 75	57,760 96	52,423 09		5,337 87
1,500,000 00	19,897 23	1,518,897 23	1,500,579 08		17,318 15
	18,092 59	721,475 64	461,528 60		259,947 04
		23 50		23 50	
		357 30	357 30		
	2,023 14	31,980 23	31,783 06		197 17
800,000 00	9,497 89	809,497 89	772,231 35		37,266 54
		333,546 91	245,056 60		88,490 31
		673 88		673 88	
1,356 80		1,356 80	1,341 28		15 52
14,599,642 75	1,169,209 35	18,328,791 02	16,461,316 99	3,643 20	1,863,830 83

Statement exhibiting the balances of appropriations

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1878.
		Vol.	Page or section.	
NAVAL ESTABLISHMENT—Continued.				
Brought forward				\$2,559,938 92
Bounty for destruction of enemies' vessels		20	391	
Prize-money to captors				590,832 57
Increase and repair (to pay J. F. H. Claiborn, timber agent) ..	1871*	20	391	
Narrative of Hall's second arctic expedition				2,485 40
Erection of naval monument				216 90
Preservation of Chevalier de Ternay monument at Newport, R. I.				800 00.
Medals of honor		20	285	
Navy pension fund				
Transfer of lands in Florida not needed for naval purposes ..		20	470	
Extra pay to officers and men who served in Mexican war ..		20	316	
Indemnity for lost clothing prior to July 1, 1876		20	423	
Indemnity for lost clothing, indefinite		R. S.	3689	
Destruction of clothing and bedding for sanitary reasons ..		20	285	
Burial of officers and others, United States steamer Huron ..		20	423	1,252 41
Services in connection with wreck of United States steamer Huron		20	225	
Relief of sufferers by wreck of United States steamer Huron ..		20	225	
Relief of the children of Otway H. Berryman and others				12,657 15
Relief of Mrs. R. A. Kennedy				739 00
Relief of Lieut. G. M. Wells, of the Marine Corps		20	173	
General account of advances				
Totals				3,168,922 35

* And prior years.

RECAPITU

Specific objects of appropriations.	Balances of appropriations, July 1, 1878.
Civil	\$6,173,837 19.
Customs	3,215,875 64
Interior—civil	660,595 31
Internal revenue	515,809 07
Public debt	
Department of the Interior (Indians and pensions)	6,518,502 47
Military Establishment	5,289,863 23
Naval Establishment	3,168,922 35
Total recapitulation	25,543,405 26

unexpended June 30, 1878—Continued.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$14,599,642 75	\$1,169,209 35	\$18,328,791 02	\$16,461,316 99	\$3,643 20	\$1,863,830 83
1,210 16	337 25	1,210 16	1,210 16		579,805 45
748 10	15 17	591,169 82	11,364 37		15 17
	5 94	748 10	748 10		222 84
		2,500 57	2,485 40		800 00
		222 84			500 00
500 00	8 00	800 00		8 00	
	420,000 00	508 00			2,267 19
3,000 00	17 19	420,000 00	420,000 00		120 00
19,081 00		3,017 19	750 00		1,178 00
720 00		19,081 00	19,081 00		3 75
495 66	536 89	720 00	690 00		
1,200 00		1,032 55	1,032 55		
412 77	3 75	1,200 00	22 00		
		1,668 93	1,665 18		
9,615 00		9,615 00	9,615 00		
4,636 00		4,636 00	4,636 00		
		12,657 15			
		739 00			
225 00		225 00	225 00		
	9,055,853 60	9,055,853 60	8,836,362 23		
14,641,486 44	10,645,987 14	28,456,395 93	25,771,113 98	3,651 20	2,681,630 75

LATION.

Appropriations for the fiscal year ending June 30, 1879.	Repayments made during the fiscal year 1879.	Aggregate avail- able for the fis- cal year ending June 30, 1879.	Payments dur- ing the fiscal year ending June 30, 1879.	Amounts carried to the surplus fund June 30, 1879.	Balances of ap- propriations, June 30, 1879.
\$42,127,438 16	\$1,833,027 48	\$50,134,302 83	\$40,620,848 48	\$1,277,277 35	\$8,236,177 09
22,519,012 99	766,912 36	26,501,800 99	19,792,365 20	440,957 50	6,268,478 29
4,044,115 79	33,031 59	4,737,742 69	3,552,469 39	187,410 19	997,863 11
4,258,465 24	16,777 95	4,790,952 26	4,425,485 80	93,109 14	272,357 32
804,773,758 16	2,225,974 15	806,999,732 31	806,999,732 31		
41,513,571 57	2,234,230 38	50,266,304 42	42,513,519 84	1,343,548 95	6,409,235 63
43,200,258 38	1,761,579 48	50,251,701 09	42,235,578 22	1,714,186 94	6,301,935 93
14,641,486 44	10,645,987 14	28,456,395 93	25,771,113 98	3,651 20	2,681,630 75
977,078,106 73	19,517,420 53	1,022,138,932 52	985,911,113 22	5,060,141 27	31,167,678 03

Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1879, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1836.....	\$336,937 83
1792.....	77,227,924 66	1837.....	3,368,124 07
1793.....	80,352,634 04	1838.....	10,434,221 14
1794.....	78,427,404 77	1839.....	3,573,343 82
1795.....	80,747,587 39	1840.....	5,250,875 54
1796.....	83,762,172 07	1841.....	13,594,480 73
1797.....	82,064,479 33	1842.....	20,601,226 28
1798.....	79,228,529 12	July 1, 1843.....	32,742,923 60
1799.....	78,408,669 77	1844.....	23,461,652 50
1800.....	82,976,294 35	1845.....	15,925,303 01
1801.....	83,038,050 60	1846.....	15,550,202 97
1802.....	86,712,632 25	1847.....	38,826,534 77
1803.....	77,054,686 30	1848.....	47,044,862 23
1804.....	86,427,120 88	1849.....	63,061,858 69
1805.....	82,312,150 50	1850.....	63,452,773 55
1806.....	75,723,270 66	1851.....	66,304,796 02
1807.....	69,218,398 64	1852.....	66,199,341 71
1808.....	65,190,317 97	1853.....	59,803,117 70
1809.....	57,023,102 09	1854.....	42,242,222 42
1810.....	53,173,217 52	1855.....	35,586,858 56
1811.....	48,005,587 76	1856.....	31,972,537 90
1812.....	45,209,737 90	1857.....	28,699,831 85
1813.....	55,962,827 57	1858.....	44,911,881 03
1814.....	81,487,846 24	1859.....	58,496,637 88
1815.....	99,633,660 15	1860.....	64,842,287 88
1816.....	127,334,933 74	1861.....	90,580,873 72
1817.....	123,491,965 16	1862.....	524,176,412 13
1818.....	103,466,633 83	1863.....	1,119,772,138 63
1819.....	95,529,648 28	1864.....	1,815,784,370 57
1820.....	91,015,566 15	1865.....	2,680,647,869 74
1821.....	89,987,427 66	1866.....	2,773,236,173 69
1822.....	93,546,676 98	1867.....	2,678,126,103 87
1823.....	90,875,877 28	1868.....	2,611,687,851 19
1824.....	90,269,777 77	1869.....	2,588,452,213 94
1825.....	83,788,432 71	1870.....	2,480,672,427 81
1826.....	81,054,059 99	1871.....	2,353,211,332 32
1827.....	73,987,357 20	1872.....	2,253,251,078 78
1828.....	67,475,043 87	1873.....	2,234,482,743 20
1829.....	58,421,413 67	1874.....	2,251,690,218 43
1830.....	48,565,406 50	1875.....	2,232,284,281 95
1831.....	39,123,191 68	1876.....	2,180,394,817 15
1832.....	24,322,235 18	1877.....	2,205,301,142 10
1833.....	7,001,698 83	1878.....	2,256,205,398 20
1834.....	4,760,062 08	1879.....	2,349,567,232 04
1835.....	37,513 05		

CUSTOMS.

Statement of expenses for collecting the revenue from customs, by districts, for the fiscal year ending June 30, 1879.

York, Me.....	\$253 93
Bangor, Me.....	4,422 00
Frenchman's Bay, Me.....	4,560 00
Waldoborough, Me.....	6,850 00
Portland, Me.....	71,303 00
Belfast, Me.....	4,152 00
Wiscasset, Me.....	3,641 22
Machias, Me.....	2,970 00
Saco, Me.....	869 51
Passamaquoddy, Me.....	22,223 68
Bath, Me.....	4,907 05
Castine, Me.....	5,910 00
Aroostook, Me.....	7,198 34
Kennebunk, Me.....	780 00
Portsmouth, N. H.....	6,492 00
Vermont, Vt.....	62,656 81
New Bedford, Mass.....	5,656 88
Gloucester, Mass.....	13,410 00
Boston, Mass.....	592,771 00
Fall River, Mass.....	4,812 51
Marblehead, Mass.....	1,173 00
Plymouth, Mass.....	2,558 75
Barnstable, Mass.....	5,920 55

Carried forward..... 835,492 23

Brought forward	835,492 23
Nantucket, Mass	1,592 00
Salem, Mass	7,391 95
Newburyport, Mass	2,852 74
Edgartown, Mass	4,966 00
Bristol, R. I.	1,700 65
Providence, R. I.	20,570 00
Newport, R. I.	3,789 74
Stonington, Conn	1,449 31
Fairfield, Conn	2,378 00
New Haven, Conn	16,144 00
Middletown, Conn	3,002 80
New London, Conn	6,289 00
New York, N. Y.	2,113,642 61
Cape Vincent, N. Y.	12,170 32
Genesee, N. Y.	20,037 14
Niagara, N. Y.	38,897 71
Oswego, N. Y.	31,895 13
Sag Harbor, N. Y.	1,323 16
Dunkirk, N. Y.	2,578 00
Champlain, N. Y.	25,687 00
Oswegatchie, N. Y.	17,653 58
Albany, N. Y.	9,461 65
Buffalo Creek, N. Y.	43,962 22
Burlington, N. J.	219 00
Great Egg Harbor, N. J.	2,049 00
Newark, N. J.	4,194 00
Little Egg Harbor, N. J.	2,508 07
Bridgeton, N. J.	376 87
Little Creek, N. J.	201 00
Perth Amboy, N. J.	6,044 14
Erie, Pa.	4,700 31
Philadelphia, Pa	311,815 26
Pittsburgh, Pa	10,412 98
Delaware, Del	8,023 00
Annapolis, Md	1,456 00
Eastern, Md	2,641 47
Baltimore, Md	272,688 00
Georgetown, D. C.	3,575 00
Norfolk, Va	12,437 00
Petersburg, Va	2,224 59
Tappahannock, Va	850 00
Richmond, Va	5,371 38
Yorktown, Va	457 70
Alexandria, Va	2,317 00
Cherrystone, Va	2,507 00
Wheeling, West Va	685 05
Wilmington, N. C.	13,480 99
Beaufort, N. C.	1,393 17
Pamlico, N. C.	3,766 93
Albemarle, N. C.	2,261 00
Charleston, S. C.	18,511 85
Beaufort, S. C.	4,005 40
Georgetown, S. C.	1,096 00
Savannah, Ga	20,231 11
Brunswick, Ga	6,935 00
Saint Mary's, Ga	2,341 00
Saint Mark's, Fla	8,051 00
Fernandina, Fla	4,949 35
Saint Augustine, Fla	2,922 03
Pensacola, Fla	17,581 66
Saint John's, Fla	2,787 00
Apalachicola, Fla	834 00
Jacksonville, Fla	40 00
Key West, Fla	27,487 87
Mobile, Ala	21,348 10
Natchez, Miss	375 00
Vicksburg, Miss	905 53
Carried forward	4,043,984 75

Brought forward	\$4, 043, 984 75	
Pearl River, Miss	4, 686 00	
New Orleans, La	260, 277 65	
Teché, La	6, 993 49	
Brazos Santiago, Tex	44, 010 00	
Galveston, Tex	33, 551 84	
Corpus Christi, Tex	18, 927 68	
Saluria, Tex	12, 182 00	
Paso del Norte, Tex. and New Mexico	16, 556 47	
Memphis, Tenn	5, 002 00	
Nashville, Tenn	734 55	
Louisville, Ky	9, 056 00	
Miami, Ohio	4, 458 48	
Cuyahoga, Ohio	15, 823 58	
Sandusky, Ohio	2, 532 48	
Cincinnati, Ohio	25, 170 00	
Detroit, Mich	48, 737 25	
Michigan, Mich	2, 619 00	
Superior, Mich	8, 852 55	
Huron, Mich	30, 578 67	
Evansville, Ind	921 28	
Cairo, Ill	2, 108 56	
Chicago, Ill	94, 210 48	
Galena, Ill	851 22	
La Crosse, Wis	1, 351 00	
Milwaukee, Wis	5, 497 00	
Minnesota, Minn	7, 556 20	
Duluth, Minn	7, 329 00	
Burlington, Iowa	372 00	
Dubuque, Iowa	362 00	
Saint Louis, Mo	93, 857 88	
Montana and Idaho	2, 103 76	
Dakota, Dak	7, 245 00	
Alaska, Alaska	7, 359 65	
Puget Sound, Wash	15, 771 42	
Oregon, Oreg	7, 320 35	
Southern Oregon	1, 634 00	
Williamette, Oreg	22, 117 14	
Omaha, Neb	1, 145 84	
San Diego, Cal	8, 548 00	
San Francisco, Cal	327, 842 22	
		5, 210, 239 44
Contingent expenses and fees in custom cases	\$18, 076 15	
Transportation	1, 310 17	
Amount paid by disbursing agents for salaries, &c	153, 624 88	
Miscellaneous, stationery, &c	94, 110 88	
		267, 182 08
Total net expenditures		5, 477, 421 52

Statement of expenditures for assessing and collecting the internal revenue for the fiscal year ending June 30, 1879, embracing salaries and expenses of collectors and salaries and expenses of supervisors and subordinate officers.

Alabama, first district	\$10, 842 41	
second district	19, 048 56	
		\$29, 890 97
Arkansas	26, 226 74	
third district	1, 309 99	
		27, 536 73
Arizona		5, 022 07
Colorado		10, 150 03
California, first district	\$40, 031 33	
fourth district	27, 384 78	
		67, 466 11
Connecticut, first district	17, 502 35	
second district	13, 138 40	
		30, 640 75
Carried forward		170, 706 66

REGISTER.

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Brought forward		\$170,706 66
Dakota		6,008 18
Delaware		12,182 53
Florida		11,499 80
Georgia, second district	43,472 79	
third district	26,369 49	
		69,842 28
Idaho		7,227 25
Illinois, first district	61,146 58	
second district	8,741 25	
third district	13,440 50	
fourth district	20,398 01	
fifth district	55,188 23	
seventh district	5,011 01	
eighth district	27,122 17	
tenth district	22 50	
thirteenth district	17,456 25	
		208,526 50
Indiana, first district	13,453 41	
fourth district	32,591 87	
sixth district	14,942 25	
seventh district	18,602 72	
tenth district	8,745 95	
eleventh district	7,019 37	
		95,355 57
Iowa, second district	8,669 98	
third district	16,668 85	
fourth district	9,240 21	
fifth district	7,701 55	
		42,280 59
Kansas		11,680 47
Kentucky, second district	33,822 10	
third district	79 48	
fifth district	104,813 72	
sixth district	44,151 35	
seventh district	66,393 37	
eighth district	30,609 60	
ninth district	13,171 82	
		293,041 44
Louisiana		29,918 27
Maine		8,788 49
Massachusetts, third district	26,712 48	
fifth district	27,723 38	
tenth district	13,724 78	
		68,160 64
Maryland, third district	49,142 77	
fourth district	16,741 13	
		65,883 90
Montana		8,483 67
Michigan, first district	17,843 22	
third district	9,407 60	
fourth district	6,384 28	
sixth district	8,322 59	
		41,957 69
Missouri, first district	38,079 28	
second district	10,620 87	
fourth district	15,432 04	
fifth district	11,172 25	
sixth district	19,500 05	
		94,804 49
Minnesota, first district	8,498 62	
second district	8,427 33	
		16,925 95
Mississippi		20,735 47
New York, first district	40,656 67	
second district	44,529 19	
third district	45,929 50	
eleventh district	9,294 60	
		1,284,009 84
Carried forward		

Brought forward		\$1,284,009 84
New York—Continued.		
twelfth district	14,550 83	
fourteenth district	13,432 03	
fifteenth district	7,811 96	
twenty-first district	9,955 88	
twenty-fourth district	16,584 30	
twenty-sixth district	8,926 55	
twenty-eighth district	16,586 80	
thirtieth district	24,166 59	
		252,424 90
New Jersey, first district	10,592 30	
third district	11,400 15	
fifth district	25,125 25	
		47,117 70
Nevada		7,723 20
Nebraska		15,883 51
New Mexico		6,830 84
New Hampshire		10,095 08
North Carolina, second district	17,180 14	
fourth district	28,304 85	
fifth district	51,965 38	
sixth district	138,732 40	
seventh district	136 00	
		236,318 77
Ohio, first district	65,581 50	
third district	19,793 34	
fourth district	12,928 28	
sixth district	17,873 90	
seventh district	12,570 13	
tenth district	16,975 06	
eleventh district	14,090 10	
fifteenth district	11,902 12	
eighteenth district	24,718 98	
		196,433 41
Oregon		7,573 07
Pennsylvania, first district	54,412 59	
eighth district	18,471 34	
ninth district	26,552 35	
twelfth district	15,983 53	
fourteenth district	22,320 40	
sixteenth district	25,676 86	
nineteenth district	6,404 37	
twentieth district	9,198 62	
twenty-second district	49,372 39	
twenty-third district	17,092 74	
		245,485 19
Rhode Island		9,145 09
South Carolina		39,535 73
Tennessee, first district	417 86	
second district	16,851 51	
fourth district	170 80	
fifth district	78,600 22	
eighth district	9,464 55	
		105,504 94
Texas, first district	16,408 94	
third district	15,219 65	
fourth district	10,817 61	
		42,446 20
Utah		6,341 44
Vermont		5,630 84
Virginia, second district	23,396 92	
third district	22,818 67	
fourth district	19,190 79	
fifth district	29,243 45	
sixth district	42,769 04	
		137,418 87
West Virginia, first district	12,121 96	
second district	6,761 49	
		18,883 45
Carried forward		2,674,802 07

Brought forward		\$2,674,802 07
Wisconsin, first district	24,519 14	
second district	8,186 25	
third district	11,925 32	
sixth district	8,021 48	
		52,652 19
Washington Territory		5,735 07
Wyoming Territory		5,309 75
		2,738,499 08
Amount disbursed by T. J. Hobbs for salaries of super- visors, &c	666,480 66	
Amount paid for transportation and expresses	5,292 61	
Amount paid for telegraphing	1,903 12	
Miscellaneous	115,781 09	
		789,457 48
Total net expenditures		3,527,956 56

*Statement of expenditures for Marine Hospital service, by districts, for the
year ending June 30, 1879.*

Waldoboro', Me.	\$725 31
Machias, Me.	687 56
Frenchman's Bay, Me.	885 00
Wiscasset, Me.	434 75
Portland, Me.	5,188 66
Belfast, Me.	299 00
Bath, Me.	315 43
Passamaquoddy, Me.	241 50
Castine, Me.	301 50
Bangor, Me.	942 65
Portsmouth, N. H.	302 50
New Bedford, Mass.	1,167 00
Boston, Mass.	13,776 23
Barnstable, Mass.	6,522 00
Edgartown, Mass.	2,699 20
Salem, Mass.	110 00
Vermont, Vt.	22 00
Bristol, R. I.	30 00
Providence, R. I.	3,444 25
Newport, R. I.	723 70
New Haven, Conn.	1,609 13
Middletown, Conn.	558 00
New London, Conn.	529 39
New York, N. Y.	42,165 68
Cape Vincent, N. Y.	85 00
Oswego, N. Y.	820 35
Sag Harbor, N. Y.	136 00
Champlain, N. Y.	236 50
Oswegatchie, N. Y.	71 45
Buffalo, N. Y.	5,669 01
Albany, N. Y.	151 20
Great Egg Harbor, N. J.	276 00
Little Egg Harbor, N. J.	3,299 51
Perth Amboy, N. J.	95 00
Erie, Pa.	295 60
Pittsburg, Pa.	5,113 62
Philadelphia, Pa.	15,114 84
Delaware, Del.	290 00
Eastern, Md.	200 75
Baltimore, Md.	19,611 25
Georgetown, D. C.	7,311 61
Norfolk, Va.	11,017 09
Petersburg, Va.	1,801 25
Tappahannock, Va.	173 50
Richmond, Va.	896 16
Carried forward	156,352 13

Brought forward	\$156,352 13
Yorktown, Va	32 10
Wheeling, W. Va	438 00
Wilmington, N. C	1,707 38
Pamlico, N. C	987 67
Albemarle, N. C	677 00
Beaufort, N. C	34 08
Charleston, S. C	3,993 25
Beaufort, S. C	18 45
Georgetown, S. C	23 60
Savannah, Ga.	3,855 65
Brunswick, Ga.	7 00
Saint Mary's, Ga.	32 00
Saint Mark's, Fla.	247 20
Fernandina, Fla.	305 00
Saint John's, Fla.	1,271 25
Pensacola, Fla.	4,811 00
Apalachicola, Fla.	1,253 62
Key West, Fla.	4,621 57
Mobile, Ala.	6,137 95
Vicksburg, Miss.	3,921 30
Pearl River, Miss.	112 00
New Orleans, La.	26,115 94
Teche, La.	15 00
Brazos, Tex.	320 00
Corpus Christi, Tex.	654 50
Saluria, Tex.	99 75
Galveston, Tex.	8,822 32
Louisville, Ky.	11,255 92
Miami, Ohio.	2,917 90
Cuyahoga, Ohio.	4,605 53
Sandusky, Ohio.	19 00
Cincinnati, Ohio.	8,909 96
Memphis, Tenn.	3,208 00
Nashville, Tenn.	1,867 13
Michigan, Mich.	71 00
Detroit, Mich.	7,003 29
Superior, Mich.	410 77
Huron, Mich.	39 70
Evansville, Ind.	4,842 42
Cairo, Ills.	7,327 76
Chicago, Ills.	19,207 20
La Crosse, Wis.	1,688 07
Milwaukee, Wis.	4,207 19
Minnesota, Minn.	3,436 10
Duluth, Minn.	282 35
Dubuque, Iowa.	2,413 59
Saint Louis, Mo.	12,755 27
Puget Sound, W. T.	6,638 23
Southern Oregon.	185 50
Willamette, Oreg.	3,529 00
San Francisco, Cal.	22,023 42
Transportation	74 62
Disbursing agent.	18,893 24
Miscellaneous	484 94
	375,164 01

Statement of the number of persons employed in each district of the United States for the collection of customs for the fiscal year ending June 30, 1879, with their occupation and compensation.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
ARROSTOOK, ME.		WALDOBOROUGH, ME.—Continued.	
1 collector	\$1,500 00	1 deputy collector, inspector, weigher, &c	\$912 00
1 special deputy collector and inspector	1,460 00	1 deputy collector, inspector, weigher, &c	1,095 00
3 deputy collectors and inspectors	3,285 00	1 deputy collector, inspector, weigher, &c	730 00
1 deputy collector and inspector	729 00	1 deputy collector, inspector, weigher, &c	700 00
1 inspector	1,095 00		
PASSAMAQUODDY, ME.		BATH, ME.	
1 collector	3,000 00	1 collector	2,368 87
1 surveyor	618 30	1 deputy collector, inspector, weigher, &c	1,277 50
1 deputy collector	1,800 00	1 deputy collector	600 00
1 deputy collector	1,400 00	1 inspector, weigher, gauger, and measurer	1,095 00
6 inspectors	6,570 00	1 inspector and storekeeper	1,095 00
4 inspectors	3,648 00	2 inspectors	498 00
4 inspectors	2,920 00		
1 inspector	435 00	PORTLAND AND FALMOUTH, ME.	
1 watchman	912 00	1 collector	6,000 00
2 watchmen	1,460 00	2 deputy collectors	6,000 00
1 clerk	730 00	4 clerks	4,800 00
1 janitor	360 00	2 clerks	2,200 00
MACHIAS, ME.		3 clerks	2,494 46
1 collector	1,613 81	1 deputy surveyor	2,500 00
1 special deputy collector	1,095 00	1 surveyor	4,500 00
2 deputy collectors	1,640 00	1 superintendent warehouse and clerk	1,500 00
FRENCHMAN'S BAY, ME.		3 storekeepers	3,285 00
1 collector	1,450 65	1 appraiser	3,000 00
1 deputy collector	1,200 00	1 examiner	1,800 00
1 deputy collector	12 00	1 laborer	720 00
1 deputy collector and inspector	1,095 00	2 weighers and gaugers	4,000 00
2 deputy collectors and inspectors	1,200 00	25 inspectors	24,665 80
BANGOR, ME.		1 marker	730 00
1 collector	1,452 00	2 boatmen	1,095 00
1 special deputy collector	1,600 00	1 messenger	650 00
1 deputy collector	960 00	1 watchman	730 00
2 inspectors	2,190 00		
1 temporary inspector	519 00	SACO, ME.	
1 temporary inspector, weigher, and gauger	396 00	1 collector	305 62
1 watchman	730 00	1 deputy collector	450 00
1 janitor	500 00		
CASTINE, ME.		KENNEBUNK, ME.	
1 collector	891 53	1 collector	188 18
2 deputy collectors and inspectors	2,190 00	1 deputy collector, inspector, &c	600 00
3 deputy collectors	2,463 75	2 inspectors	156 00
1 janitor	360 00		
BELFAST, ME.		YORK, ME.	
1 collector	1,229 33	1 collector	258 28
2 deputy collectors and inspectors	2,190 00		
1 deputy collector	1,002 02	PORTSMOUTH, N. H.	
1 deputy collector	415 20	1 collector	741 27
1 deputy collector	75 00	1 deputy collector and inspector	1,170 00
1 deputy collector	100 00	1 deputy collector and inspector	1,095 00
		3 inspectors	3,285 00
WISCASSET, ME.		1 temporary inspector	87 00
1 collector	752 30		
2 deputy collectors and inspectors	2,190 00	VERMONT, VT.	
1 temporary inspector	1,095 00	1 collector	2,500 00
WALDOBOROUGH, ME.		1 deputy collector and clerk	2,500 00
1 collector	1,840 20	2 deputy collectors, inspectors, and clerks	3,600 00
1 special deputy collector	1,460 00	2 deputy collectors, inspectors, and clerks	3,200 00
1 deputy collector, inspector, weigher, &c	1,460 00	3 deputy collectors, inspectors, and clerks	4,200 00
		5 deputy collectors, inspectors, and clerks	6,000 00

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
VERMONT, VT.—Continued.		BOSTON AND CHARLESTOWN, MASS.—Continued.	
3 deputy collectors, inspectors, and clerks.....	\$3, 285 00	8 messengers.....	\$5, 760 00
3 deputy collectors, inspectors, and clerks.....	3, 000 00	1 naval officer.....	5, 000 00
8 deputy collectors, inspectors, and clerks.....	7, 689 00	1 deputy naval officer.....	2, 500 00
1 deputy collector, inspector, and clerk.....	900 00	1 assistant naval officer.....	2, 000 00
4 deputy collectors, inspectors, and clerks.....	2, 400 00	6 clerks.....	10, 800 00
1 clerk.....	1, 000 00	5 clerks.....	8, 000 00
2 inspectors*.....	2, 920 00	1 clerk.....	1, 200 00
1 inspector*.....	1, 245 00	1 messenger.....	840 00
7 inspectors.....	7, 665 00	1 surveyor.....	5, 000 00
10 inspectors.....	9, 002 00	1 deputy surveyor.....	2, 500 00
2 inspectors.....	1, 161 00	1 assistant surveyor.....	1, 800 00
1 night-watch.....	730 00	1 clerk.....	1, 000 00
1 night-watch.....	448 00	1 clerk.....	1, 200 00
1 boatman.....	468 00	1 messenger and telegraph operator.....	840 00
5 tally clerks.....	1, 092 00	1 messenger.....	840 00
NEWBURYPORT, MASS.		1 inspector.....	1, 460 00
1 collector.....	394 95	77 inspectors.....	98, 367 50
1 deputy collector and inspector.....	1, 095 00	1 inspector of marble.....	300 00
1 inspector, weigher, gauger, &c.....	1, 095 00	1 inspectress.....	201 00
1 inspector, weigher, gauger, &c.....	600 00	3 special inspectors.....	4, 380 00
1 storekeeper.....	18 00	1 captain night-watch.....	1, 460 00
1 janitor.....	540 00	2 lieutenants night-watch.....	2, 400 00
GLOUCESTER, MASS.		40 night inspectors.....	36, 500 00
1 collector.....	3, 840 00	8 night watchmen.....	5, 840 00
1 deputy collector.....	1, 500 00	1 day watchman.....	730 00
1 clerk.....	1, 300 00	3 weighers, gaugers, and measurers.....	6, 000 00
1 clerk.....	70 00	1 gauger.....	2, 000 00
4 inspectors.....	4, 380 00	3 assistant weighers.....	4, 380 00
1 inspector.....	300 00	15 assistant weighers.....	19, 162 00
1 boatman.....	750 00	10 assistant weighers.....	10, 950 00
1 inspector and storekeeper.....	1, 040 00	1 general appraiser.....	3, 000 00
1 inspector and storekeeper.....	1, 160 00	2 appraisers.....	6, 000 00
1 inspector and storekeeper.....	336 00	2 assistant appraisers.....	5, 000 00
1 inspector and storekeeper.....	468 00	1 clerk to general appraiser.....	1, 400 00
SALEM AND BEVERLY, MASS.		1 special examiner of drugs.....	1, 000 00
1 collector.....	516 75	2 examiners.....	4, 000 00
1 deputy collector.....	1, 600 00	5 examiners.....	9, 000 00
1 inspector and clerk.....	459 00	2 examiners.....	3, 200 00
1 inspector, weigher, and gauger.....	1, 095 00	1 examiner.....	1, 500 00
2 inspectors.....	2, 190 00	1 examiner.....	1, 400 00
2 inspectors.....	1, 920 00	1 clerk.....	1, 800 00
1 janitor.....	540 00	2 clerks.....	3, 200 00
MARBLEHEAD, MASS.		1 clerk.....	1, 400 00
1 collector.....	310 90	1 clerk.....	1, 200 00
1 deputy collector, inspector, &c.....	1, 066 00	1 clerk and messenger.....	1, 400 00
BOSTON AND CHARLESTOWN, MASS.		4 samplers.....	4, 800 00
1 collector.....	8, 000 00	3 assistant samplers.....	2, 400 00
4 deputy collectors.....	12, 000 00	3 markers.....	2, 400 00
1 deputy collector and inspector.....	1, 277 50	6 openers and packers.....	5, 164 50
1 auditor and disbursing clerk.....	3, 000 00	2 foremen of laborers.....	1, 878 00
1 cashier.....	3, 000 00	34 laborers.....	21, 284 00
1 assistant cashier.....	2, 000 00	1 porter and messenger.....	950 00
1 storekeeper of port.....	2, 000 00	1 warehouse superintendent.....	2, 000 00
1 secretary.....	2, 500 00	12 storekeepers.....	15, 330 00
5 clerks.....	10, 000 00	5 storekeepers.....	4, 000 00
6 clerks.....	10, 800 00	4 boatmen.....	3, 285 00
14 clerks.....	22, 400 00	125 laborers.....	29, 757 59
27 clerks.....	37, 800 00	PLYMOUTH, MASS.	
19 clerks.....	22, 800 00	1 collector.....	834 14
9 clerks.....	9, 000 00	1 deputy collector.....	800 00
1 clerk.....	800 00	2 deputy collectors.....	600 00
1 clerk and storekeeper.....	1, 800 00	BARNSTABLE, MASS.	
1 clerk and storekeeper.....	1, 277 50	1 collector.....	2, 523 00
1 messenger and clerk.....	1, 000 00	1 deputy collector and inspector.....	1, 095 00
8 messengers.....	6, 720 00	1 deputy collector and inspector.....	900 00
		1 deputy collector and inspector.....	800 00
		2 deputy collectors and inspectors.....	1, 500 00
		1 deputy collector and inspector.....	498 00
		1 deputy collector and inspector.....	400 00
		1 clerk.....	300 00
		1 janitor.....	350 00
		1 boatman.....	60 00
		13 storekeepers.....	650 00

*Stationed in Canada and paid by railroad companies.

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
FALL RIVER, MASS.		NEW LONDON, CONN.	
1 collector.....	\$1,189 41	1 collector.....	\$2,994 77
1 deputy collector, inspector, &c.....	1,277 50	1 deputy collector and clerk.....	1,600 00
1 inspector, weigher, and measurer.....	1,095 00	2 inspectors.....	2,190 00
1 inspector, weigher, and measurer.....	1,050 00	1 inspector.....	498 00
1 boatman.....	300 00	1 boatman and messenger.....	480 00
		1 janitor.....	500 00
NEW BEDFORD, MASS.		MIDDLETOWN, CONN.	
1 collector.....	2,685 52	1 collector.....	1,140 59
1 deputy collector.....	1,500 00	1 special deputy collector.....	1,200 00
1 clerk.....	900 00	1 deputy collector.....	650 00
1 inspector.....	1,095 00	1 temporary inspector.....	24 00
1 inspector, weigher, gauger, and measurer.....	1,095 00	1 clerk.....	600 00
		1 storekeeper.....	100 00
EDGARTOWN, MASS.		1 janitor.....	500 00
1 collector.....	884 45	NEW HAVEN, CONN.	
1 deputy collector, weigher, gauger, and measurer.....	1,095 00	1 collector.....	3,000 00
1 deputy collector.....	800 00	1 deputy collector.....	1,600 00
1 inspector.....	600 00	1 inspector and clerk.....	1,200 00
1 inspector.....	495 00	1 inspector and clerk.....	1,095 00
1 inspector.....	489 00	1 clerk.....	600 00
1 night watchman.....	600 00	2 weighers and gaugers.....	2,190 00
1 boatman.....	300 00	4 inspectors.....	4,380 00
NANTUCKET, MASS.		1 night inspector.....	912 50
1 collector.....	399 06	1 messenger and porter.....	500 00
1 special deputy collector.....	800 00	1 janitor.....	500 00
1 deputy collector.....	450 00	1 fireman.....	600 00
		1 inspector.....	72 00
PROVIDENCE, R. I.		1 inspector.....	48 00
1 collector.....	4,235 72	FAIRFIELD, CONN.	
1 deputy collector and cashier.....	1,900 00	1 collector.....	1,281 55
1 deputy collector, inspector, and clerk.....	2,000 00	1 deputy collector, inspector, &c.....	1,200 00
5 inspectors, weighers, gaugers, and measurers.....	5,475 00	1 inspector.....	225 00
2 inspectors, coastwise.....	2,190 00	1 inspector.....	198 00
1 inspector and boarding officer.....	471 00	1 temporary night-watch.....	65 00
1 inspector.....	498 00	SAG HARBOR, N. Y.	
1 boatman.....	450 00	1 collector.....	489 65
1 messenger and storekeeper.....	900 00	1 surveyor.....	491 77
1 storekeeper.....	730 00	1 deputy collector.....	300 00
1 night watchman.....	91 50	1 deputy collector.....	180 00
1 appraiser.....	3,000 00	NEW YORK, N. Y.	
1 messenger to appraiser.....	912 50	1 collector.....	12,000 00
1 janitor.....	720 00	1 chief clerk.....	3,875 00
BRISTOL AND WARREN, R. I.		8 deputy collectors.....	24,000 00
1 collector.....	130 83	1 deputy collector.....	2,000 00
1 deputy collector, inspector, weigher, gauger, and measurer.....	1,095 00	1 deputy collector.....	1,216 00
1 deputy collector and inspector.....	249 00	1 auditor.....	5,000 00
1 boatman.....	216 00	1 assistant auditor.....	3,500 00
NEWPORT, R. I.		1 chief disbursing clerk.....	2,250 00
1 collector.....	974 02	1 cashier.....	5,000 00
1 deputy collector.....	1,000 00	2 clerks.....	5,250 00
1 inspector.....	1,095 00	1 clerk.....	2,203 33
1 inspector.....	600 00	9 clerks.....	22,500 00
1 inspector.....	300 00	2 clerks.....	3,912 50
1 inspector.....	219 00	15 clerks.....	33,000 00
1 boatman.....	400 00	38 clerks.....	57,000 00
STONINGTON, CONN.		36 clerks.....	18,000 00
1 collector.....	620 43	32 clerks.....	43,200 00
1 deputy collector.....	400 00	16 clerks.....	7,200 00
1 deputy collector.....	300 00	47 clerks.....	56,400 00
1 deputy collector and inspector.....	300 00	46 clerks.....	18,400 00
1 boatman.....	144 00	1 clerk.....	365 00
		66 clerks.....	92,400 00
		75 clerks.....	67,500 00
		89 clerks.....	26,700 00
		1 clerk.....	1,095 00
		43 clerks.....	9,750 00

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
New York, N. Y.—Continued.		New York, N. Y.—Continued.	
11 clerks.....	\$2,750 00	1 auditor.....	\$5,000 00
2 clerks.....	450 00	1 deputy surveyor.....	2,500 00
34 messengers.....	21,420 00	1 clerk.....	2,500 00
31 messengers.....	6,510 00	1 clerk.....	1,800 00
8 messengers.....	4,320 00	5 clerks.....	8,000 00
10 messengers.....	1,800 00	8 clerks.....	11,200 00
8 messengers.....	4,000 00	1 clerk.....	1,200 00
1 clerk.....	998 90	2 messengers.....	1,800 00
1 scrubber.....	540 00	5 messengers.....	3,600 00
1 scrubber.....	360 00		
1 carpenter.....	1,150 00	ALBANY, N. Y.	
1 carpenter.....	1,095 00	1 surveyor.....	4,568 70
4 ushers.....	4,800 00	1 deputy surveyor and inspector.....	1,456 00
1 engineer.....	1,500 00	4 inspectors.....	3,840 00
1 engineer.....	1,000 00	1 temporary inspector.....	168 00
4 firemen.....	2,880 00		
6 watchmen.....	6,000 00	CHAMPLAIN, N. Y.	
20 watchmen.....	21,900 00	1 collector.....	2,500 00
4 watchmen (Sunday).....	520 00	1 special deputy collector.....	1,600 00
13 porters.....	9,360 00	1 deputy collector and clerk.....	1,400 00
237 inspectors.....	346,020 00	1 deputy collector and clerk.....	1,200 00
4 inspectors (coast).....	720 00	1 deputy collector and clerk.....	1,000 00
100 inspectors (night).....	91,250 00	1 deputy collector and inspector.....	531 51
5 weighers.....	12,500 00	8 deputy collectors.....	6,400 00
56 assistant weighers.....	56,224 00	1 deputy collector.....	600 00
66 assistant weighers.....	16,368 00	4 deputy collectors and inspectors.....	3,565 72
6 gaugers.....	4,011 00	3 special inspectors.....	4,380 00
3 gaugers.....	3,933 00	7 deputy collectors and inspectors.....	3,828 00
16 assistant gaugers.....	16,832 00	2 temporary inspectors.....	126 00
7 janitors to weighers.....	4,382 00	1 janitor.....	480 00
1 measurer of marble.....	2,000 00		
7 measurers of vessels.....	10,220 00	OSWEGATCHIE, N. Y.	
1 general appraiser.....	3,000 00	1 collector.....	2,500 00
1 appraiser.....	4,000 00	1 special deputy collector.....	1,600 00
10 assistant appraisers.....	30,000 00	1 deputy collector.....	1,500 00
1 clerk.....	2,500 00	2 deputy collectors.....	2,400 00
1 clerk.....	2,200 00	2 deputy collectors.....	2,190 00
1 clerk.....	2,000 00	3 deputy collectors.....	2,400 00
3 clerks.....	5,400 00	3 deputy collectors.....	1,800 00
1 clerk.....	1,700 00	3 inspectors.....	2,736 00
12 clerks.....	19,200 00	1 inspector.....	777 00
9 clerks.....	12,600 00	2 inspectors.....	1,800 00
19 clerks.....	22,800 00	1 inspector.....	729 00
21 examiners.....	52,500 00	1 inspectress.....	360 00
8 examiners.....	17,600 00		
15 examiners.....	30,000 00	CAPE VINCENT, N. Y.	
13 examiners.....	23,400 00	1 collector.....	2,500 00
1 examiner of marble.....	1,500 00	1 special deputy collector.....	1,500 00
24 samplers.....	28,800 00	1 deputy collector.....	1,200 00
9 samplers.....	9,000 00	2 deputy collectors.....	1,800 00
3 foremen of openers and packers.....	3,521 25	2 deputy collectors.....	552 00
84 openers and packers.....	78,876 00	7 deputy collectors.....	3,150 00
2 messengers.....	2,000 00	4 inspectors.....	3,141 00
11 messengers.....	9,900 00		
63 storekeepers.....	91,980 00	OSWEGO, N. Y.	
4 assistant storekeepers.....	4,800 00	1 collector.....	4,500 00
1 assistant storekeeper.....	1,000 00	1 special deputy collector.....	1,600 00
1 naval officer.....	8,000 00	1 deputy collector.....	1,000 00
1 deputy naval officer.....	2,500 00	2 deputy collectors.....	1,600 00
2 clerks.....	3,953 80	1 deputy collector and clerk.....	1,500 00
4 clerks.....	2,059 60	3 deputy collectors and clerks.....	3,000 00
8 clerks.....	13,917 36	1 deputy collector and clerk.....	735 00
3 clerks.....	1,375 11	1 deputy collector and clerk.....	642 00
10 clerks.....	15,815 20	1 deputy collector and clerk.....	744 00
20 clerks.....	8,334 40	1 inspector.....	732 00
15 clerks.....	21,350 55	1 inspector.....	714 00
5 clerks.....	1,875 35	1 inspector.....	735 00
14 clerks.....	17,713 08	1 inspector.....	222 60
7 clerks.....	2,333 24	1 inspector.....	150 00
7 clerks.....	7,749 49	3 inspectors.....	2,052 00
11 clerks.....	3,208 37	1 deputy collector and inspector.....	900 00
2 clerks.....	1,997 82	1 deputy collector and inspector.....	684 00
5 clerks.....	1,150 05		
4 messengers.....	3,163 04		
1 messenger.....	208 36		
4 messengers.....	700 16		
1 messenger.....	500 00		
1 surveyor.....	8,000 00		

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
OSWEGO, N. Y.—Continued.		PERTH AMBOY, N. J.	
1 superintendent warehouses	\$1,095 00	1 collector	\$1,970 30
3 storekeepers	570 00	1 special deputy collector	1,200 00
1 storekeeper	267 50	1 deputy collector	600 00
1 storekeeper	130 00	1 inspector	1,095 00
1 storekeeper	45 00	2 inspectors	1,200 00
1 janitor	450 00	1 temporary inspector	120 00
		2 temporary watchmen	132 00
GENESEE, N. Y.		LITTLE EGG HARBOR, N. J.	
1 collector	2,500 00	1 collector	250 00
1 deputy collector and clerk	1,600 00	1 deputy collector	600 00
1 deputy collector and clerk	1,400 00	1 inspector	600 00
2 deputy collectors and clerks	2,000 00		
1 clerk	900 00	GREAT EGG HARBOR, N. J.	
1 deputy collector and inspector	1,095 00	1 collector	505 68
1 deputy collector and inspector	720 00	1 deputy collector	697 50
1 deputy collector and inspector	711 00	1 inspector	345 00
2 deputy collectors and inspectors	1,410 00	1 inspector	174 00
4 inspectors	4,380 00		
5 inspectors	3,525 00	BRIDGETON, N. J.	
1 inspector	246 00	1 collector	666 02
		1 deputy collector	81 00
NIAGARA, N. Y.		1 deputy collector	91 50
1 collector	2,500 00		
1 deputy collector	2,500 00	BURLINGTON, N. J.	
1 deputy collector and clerk	1,800 00	1 collector	260 89
1 deputy collector and clerk	1,500 00		
1 deputy collector and clerk	1,400 00	PHILADELPHIA, PA.	
1 deputy collector and cashier	1,400 00	1 collector	8,000 00
1 special inspector	1,460 00	1 deputy collector and auditor	3,000 00
2 storekeepers	2,920 00	1 assistant auditor	1,168 50
12 deputy collectors and inspectors	13,140 00	2 clerks	4,000 00
1 deputy collector and inspector	1,092 00	1 assistant collector	1,500 00
1 deputy collector and inspector	1,089 00	1 cashier	2,500 00
1 deputy collector and inspector	1,059 00	1 assistant cashier	2,000 09
4 deputy collectors and inspectors	2,928 00	2 clerks	3,600 00
1 deputy collector and inspector	777 00	15 clerks	24,000 00
1 deputy collector and inspector	762 00	9 clerks	12,600 00
1 deputy collector and inspector	912 00	1 clerk	582 10
3 inspectors	3,285 00	4 clerks	4,800 00
1 inspector	168 00	2 messengers	1,440 00
1 inspectress	720 00	1 messenger	598 80
1 messenger	600 00	1 messenger	120 70
(\$3,110 of above paid by railroad company.)		1 messenger	333 00
BUFFALO CREEK, N. Y.		2 watchmen	1,440 00
1 collector	2,500 00	1 naval officer	4,999 95
1 deputy collector	2,200 00	1 clerk	1,800 00
3 deputy collectors	3,285 00	1 clerk and deputy	1,600 00
2 deputy collectors	2,920 00	1 clerk	932 10
1 warehouse clerk	1,400 00	3 clerks	3,600 00
1 entry clerk	1,400 00	1 clerk	401 10
1 impost clerk	1,200 00	1 messenger	632 70
1 marine clerk	1,200 00	1 surveyor	5,000 00
1 cashier	1,200 00	1 deputy surveyor	2,500 00
1 appraiser	3,000 00	1 clerk	1,400 00
1 clearance clerk	801 10	1 clerk	1,200 00
1 clearance clerk (night)	735 00	1 messenger	720 00
1 inspector	735 00	1 general appraiser	3,000 00
2 inspectors	1,825 00	1 clerk	1,200 00
1 inspector	1,071 00	1 appraiser	3,000 00
15 inspectors	16,425 00	2 assistant appraisers	5,000 00
DUNKIRK, N. Y.		4 examiners	6,800 00
1 collector	1,066 52	1 examiner	1,591 41
1 deputy collector and inspector	1,460 00	1 examiner of drugs	1,000 00
		1 clerk	1,500 00
NEWARK, N. J.		2 clerks	2,600 00
1 collector	1,217 58	1 clerk	223 84
1 deputy collector and inspector	1,200 00	9 packers	8,100 00
1 inspector	1,095 00	1 packer	197 78
1 inspector	1,460 00	1 packer	190 36
		1 messenger	686 53
		3 watchmen	2,160 00

REPORT ON THE FINANCES.

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
PHILADELPHIA, PA.—Continued.		BALTIMORE, MD.—Continued.	
1 watchman.....	\$714 02	2 laborers.....	\$1,440 00
1 watchman.....	700 00	45 day-inspectors.....	57,480 50
1 foreman of laborers.....	900 00	33 night-inspectors.....	30,020 00
2 laborers.....	1,400 00	1 night-inspector, captain.....	1,277 50
1 laborer.....	696 13	1 night-inspector, lieutenant.....	1,094 80
2 laborers.....	307 63	*night-service of inspectors.....	777 00
1 marker.....	720 00	4 boatmen.....	2,060 00
1 weigher.....	2,000 03	1 examiner, female.....	600 00
7 assistant weighers.....	7,700 00	2 debenture markers.....	1,680 00
1 assistant weigher.....	1,090 89	1 general appraiser.....	3,000 00
1 clerk.....	1,200 00	2 appraisers.....	6,000 00
2 foremen.....	1,825 00	3 examiners.....	5,400 00
1 gauger.....	2,000 00	3 examiners.....	4,800 00
1 gauger.....	583 33	2 clerks.....	3,200 00
1 laborer to gauger.....	291 00	1 foreman.....	1,000 00
1 measurer.....	1,277 50	6 laborers.....	5,040 00
3 special inspectors.....	4,380 00	5 laborers.....	3,599 92
1 special inspector.....	724 00	1 messenger.....	720 00
42 day-inspectors.....	53,655 00	1 chief weigher.....	2,000 00
1 day-inspector.....	1,256 50	2 clerks.....	2,400 00
1 day-inspector.....	682 50	10 assistant weighers.....	11,996 70
1 day-inspector.....	437 50	1 gauger.....	1,291 60
2 day-inspectors.....	2,190 00	1 messenger.....	720 00
27 night-inspectors.....	24,637 50	Laborers.....	7,024 59
1 night-inspector.....	527 50	1 storekeeper.....	1,800 00
1 night-inspector.....	492 50	1 clerk.....	1,600 00
1 night-inspector.....	215 00	4 porters.....	3,280 00
1 night-inspector.....	200 00	2 laborers.....	1,440 00
1 inspectress.....	660 00	1 engineer.....	1,200 00
1 inspector, Lazzaretto.....	600 00	1 fireman.....	1,095 00
1 boatman.....	720 00	†4 storekeepers.....	5,558 00
1 boatman.....	664 66	*night-service of storekeepers.....	161 00
17 laborers, public stores.....	11,900 00	1 naval officer.....	5,000 00
1 laborer, public stores.....	649 66	1 deputy naval officer.....	2,500 00
ERIE, PA.		2 clerks.....	3,600 00
1 collector.....	1,869 37	2 clerks.....	3,200 00
1 deputy collector.....	1,583 10	2 clerks.....	2,800 00
2 inspectors.....	1,575 00	3 clerks.....	3,600 00
PITTSBURGH, PA.		1 messenger.....	720 00
1 surveyor.....	4,289 57	*1 surveyor.....	4,500 00
1 special deputy surveyor.....	1,721 70	1 deputy surveyor.....	2,500 00
1 deputy surveyor.....	1,521 10	1 clerk.....	1,800 00
1 clerk.....	1,200 00	1 clerk.....	900 00
1 inspector.....	1,245 00	1 messenger.....	720 00
1 inspector.....	1,095 00	ANNAPOLIS, MD.	
1 messenger.....	600 00	1 collector.....	250 00
DELAWARE, DEL.		1 deputy collector.....	200 00
1 collector.....	2,780 80	1 inspector.....	1,095 00
1 special deputy collector and clerk.....	1,600 00	1 boatman.....	180 00
1 deputy collector.....	500 00	EASTERN, MD.	
2 deputy collectors and inspectors.....	1,992 00	1 collector.....	2,191 58
1 deputy collector and inspector.....	600 00	1 deputy collector.....	1,095 00
1 deputy collector and inspector.....	492 00	GEORGETOWN, D. C.	
5 boatmen.....	1,500 00	1 collector.....	1,387 78
BALTIMORE, MD.		1 deputy collector and inspector.....	1,460 00
1 collector.....	7,000 00	1 inspector.....	1,095 00
2 deputy collectors.....	6,000 00	1 inspector.....	200 00
1 deputy collector.....	800 00	1 inspector.....	18 00
1 auditor.....	2,500 00	ALEXANDRIA, VA.	
1 assistant auditor.....	1,800 00	1 collector.....	462 88
1 cashier.....	2,500 00	1 deputy collector.....	1,200 00
1 assistant cashier.....	1,800 00	1 inspector.....	1,095 00
6 clerks.....	10,746 27	TAPPAHANNOCK, VA.	
7 clerks.....	11,173 38	1 collector.....	489 24
8 clerks.....	11,200 00	1 deputy collector.....	423 78
5 clerks.....	6,000 00	YORKTOWN, VA.	
1 clerk.....	1,018 02	1 collector.....	558 98
3 messengers and copyists.....	2,791 09	1 deputy collector.....	90 00
4 messengers.....	2,880 00		
1 captain of watch.....	1,000 00		
4 watchmen.....	3,360 00		

* Repaid by consignees of steamers.

† Paid by owners of stores.

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
CHERRYSTONE, VA.		CHARLESTON, S. C.	
1 collector	\$915 05	1 collector	\$4,000 00
1 deputy collector and inspector	1,095 00	1 deputy collector	2,200 00
1 deputy collector	365 00	2 clerks	1,600 00
2 boatmen	200 00	1 clerk	650 00
RICHMOND, VA.		1 clerk	600 00
1 collector	1,899 63	3 clerks	2,250 00
1 deputy collector and clerk	1,482 80	1 boarding officer	730 00
1 clerk and inspector	1,095 00	5 inspectors	5,475 00
1 inspector	1,095 00	2 night-watchmen	1,460 00
1 inspector	201 00	1 watchman	600 00
1 janitor	600 00	4 boatmen	1,000 00
1 watchman	730 00	4 boatmen	720 00
1 fireman	780 00	1 messenger	730 00
1 assistant fireman	304 00	1 janitor	450 00
1 boatman	240 00	BEAUFORT, S. C.	
PETERSBURG, VA.		1 collector	2,830 25
1 collector	361 01	1 inspector and deputy collector	1,095 00
1 deputy collector and clerk	1,000 00	1 special inspector	737 00
1 deputy collector and inspector	1,095 00	2 boatmen	600 00
1 messenger and watchman	730 00	SAVANNAH, GA.	
NORFOLK AND PORTSMOUTH, VA.		1 collector	3,454 93
1 collector	3,000 00	1 special deputy collector	2,050 00
1 deputy collector	1,600 00	1 clerk	1,200 00
1 marine clerk	1,300 00	3 clerks	4,275 60
1 cashier	1,300 00	1 inspector	1,460 00
1 clerk and inspector	1,095 00	1 inspector	276 00
3 inspectors	3,285 00	3 inspectors	3,285 00
1 inspector	1,460 00	1 inspector (temporary)	297 00
1 watchman	900 00	3 inspectors (night)	2,328 00
1 boatman	480 00	1 inspector (night)	220 00
3 boatmen	900 00	1 inspector (night)	230 00
WHEELING, W. VA.		1 inspector (night)	364 00
1 surveyor	1,719 33	1 inspector (night)	120 00
1 deputy surveyor	300 00	3 boatmen	1,485 00
ALBEMARLE, N. C.		1 boatman	345 00
1 collector	1,244 00	1 messenger	682 00
1 deputy collector	1,095 00	2 appraisers	1,002 80
FAMLICO, N. C.		2 porters	240 00
1 collector	1,588 19	BRUNSWICK, GA.	
1 deputy collector	1,000 00	1 collector	2,593 97
1 deputy collector	500 00	2 deputy collectors and inspectors	2,190 00
1 deputy collector	320 00	1 inspector	1,095 00
1 deputy collector	300 00	6 boatmen	1,800 00
1 deputy collector	240 00	SAINT MARY'S, GA.	
1 messenger	200 00	1 collector	1,038 49
BEAUFORT, N. C.		1 deputy collector	900 00
1 collector	1,145 21	1 clerk	300 00
1 boatman	240 00	1 boatman	300 00
WILMINGTON, N. C.		FERNANDINA, FLA.	
1 collector	2,500 00	1 collector	1,349 95
1 deputy collector	1,800 00	1 deputy collector	1,095 00
1 clerk	1,186 70	1 inspector	720 00
6 inspectors	5,928 00	1 quarantine inspector	183 00
4 inspectors (temporary)	249 00	2 boatmen	100 00
1 assistant gauger (temporary)	6 00	1 boatman	50 00
4 boatmen	960 00	2 boatmen	200 00
1 boatman (temporary)	17 41	SAINT AUGUSTINE, FLA.	
1 watchman (temporary)	2 50	1 collector	542 70
GEORGETOWN, S. C.		1 special deputy collector	24 00
1 collector	492 76	1 deputy collector	300 00
2 boatmen	600 00	2 deputy collectors	970 00
		4 boatmen	480 00
		2 boatmen	480 00
		SAINT JOHN'S, FLA.	
		1 collector	1,431 45
		1 deputy collector	1,095 00

REPORT ON THE FINANCES.

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
SAINT JOHN'S, FLA.—Continued.		VICKSBURG, MISS.	
1 inspector	\$730 00	1 collector	\$500 00
1 boatman	120 00		
KEY WEST, FLA.		NATCHEZ, MISS.	
1 collector	5,000 00	1 collector	500 00
1 deputy collector	2,000 00		
1 chief clerk	1,500 00	NEW ORLEANS, LA.	
1 clerk	117 90	1 collector	7,000 00
2 clerks	2,400 00	2 deputy collectors	6,000 04
1 clerk	706 56	1 deputy collector	291 30
3 inspectors	3,285 00	1 deputy collector	80 40
1 inspector	300 00	1 auditor	2,500 00
1 inspector	104 00	1 cashier	2,500 00
2 inspectors	1,460 00	1 chief clerk	2,449 70
3 night inspectors	2,190 00	1 chief entry clerk	2,000 00
1 watchman	730 00	5 clerks	7,421 63
1 messenger	730 00	9 clerks	10,404 23
2 storekeepers	2,190 00	9 clerks	13,147 85
4 boatmen	1,600 00	8 clerks	5,393 90
4 boatmen	1,200 00	2 clerks	2,000 02
1 janitor	500 00	5 messengers	3,593 85
SAINT MARK'S, FLA.		5 messengers	603 15
1 collector	1,235 00	1 inspector and superintendent ware-	
1 deputy collector	1,460 00	house	625 00
1 deputy collector	898 64	1 clerk and superintendent warehouse	360 60
2 inspectors	2,190 00	1 clerk and superintendent warehouse	964 47
1 inspector	1,005 00	1 storekeeper and cigar inspector	827 80
2 boatmen	600 00	7 storekeepers	8,191 94
2 boatmen	550 00	4 laborers	2,380 37
APALACHICOLA, FLA.		1 appraiser	3,000 02
1 collector	839 36	1 appraiser, assistant	2,500 00
1 inspector	12 00	4 examiners	7,203 00
1 boatman	32 00	1 special examiner drugs	1,000 00
PENSACOLA, FLA.		2 openers and packers	1,331 80
1 collector	3,000 00	2 openers and packers	241 40
1 special deputy collector	1,000 00	1 chief laborer	786 60
1 clerk and deputy collector	1,200 00	4 laborers	2,394 86
1 clerk	1,000 00	1 weigher	2,000 00
1 deputy collector	60 30	7 weighers, assistants	8,240 03
1 deputy collector	90 00	1 gauger	1,493 01
1 deputy collector	90 00	1 marker	600 10
5 inspectors	5,475 00	5 laborers	3,000 11
4 inspectors	3,285 00	1 cigar inspector	855 70
2 night watchmen	1,460 00	1 captain night watch	799 99
1 night watchmen	302 00	5 night watchmen	3,000 02
1 messenger	600 00	16 boatmen	9,589 10
4 boatmen	1,200 00	16 boatmen	1,607 95
2 boatmen	450 00	1 inspector	1,112 00
1 boatman	22 50	35 inspectors	33,225 00
1 janitor	500 00	1 captain, night inspectors	183 00
MOBILE, ALA.		25 night inspectors	17,950 00
1 collector	4,195 00	14 night inspectors	224 00
1 special deputy collector and cashier	1,600 00	1 naval officer	5,069 24
1 deputy collector and clerk	1,500 00	1 deputy naval officer	2,500 00
1 clerk	1,200 00	1 clerk	1,604 80
1 messenger	730 00	1 clerk	301 70
2 janitors	1,000 00	3 clerks	4,263 80
4 inspectors	1,800 00	2 clerks	469 20
5 inspectors	3,150 00	1 messenger	599 30
1 inspector, special	1,460 00	1 messenger	100 50
4 boatmen	1,920 00	1 surveyor	2,681 55
1 boatman	460 00	1 deputy surveyor	2,500 00
2 night inspectors	1,460 00	1 clerk	1,498 30
1 inspector and storekeeper	1,095 00	1 clerk	268 10
PEARL RIVER, MISS.		1 clerk	1,400 00
1 collector	1,480 69	1 clerk	1,200 00
3 deputy collectors and inspectors	3,285 00	2 messengers	1,198 60
2 boatmen	600 00	2 messengers	201 00
		TECHE, LA.	
		1 collector	1,567 78
		2 deputy collectors and inspectors	2,190 00
		2 inspectors	2,190 00
		2 boatmen	960 00

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
GALVESTON, TEX.		NASHVILLE, TENN.	
1 collector.....	\$3,169 62	1 surveyor.....	\$817 28
1 special deputy collector.....	2,000 00	LOUISVILLE, KY.	
1 chief clerk and deputy collector.....	1,700 00	1 surveyor.....	2,653 43
3 clerks.....	4,800 00	1 special deputy surveyor.....	1,603 00
1 storekeeper.....	1,044 00	1 clerk.....	1,200 00
1 special inspector.....	1,428 00	1 clerk.....	1,000 00
8 inspectors.....	10,097 50	1 inspector and examiner.....	1,162 70
1 inspector.....	999 00	1 deputy surveyor and inspector.....	1,095 00
6 night inspectors.....	5,475 00	1 night watchman.....	540 00
1 assistant weigher and gauger.....	730 00	1 messenger.....	547 50
2 boatmen.....	1,460 00	1 fireman and engineer.....	600 00
1 messenger.....	730 00	1 assistant fireman and engineer.....	370 00
1 porter.....	500 00	1 janitor.....	600 00
5 temporary inspectors.....	523 30	1 assistant janitor.....	450 00
1 janitor.....	600 00	1 elevator conductor.....	360 00
1 assistant janitor.....	500 00		
1 watchman.....	638 75		
SALUBRIA, TEX.		CINCINNATI, OHIO.	
1 collector.....	2,483 40	1 surveyor.....	5,000 00
1 special deputy collector.....	1,350 00	1 special deputy surveyor.....	2,000 00
1 deputy collector.....	1,350 00	1 assistant bookkeeper.....	1,200 00
1 deputy collector and mounted in- spector.....	1,127 00	1 measurer.....	1,095 00
1 mounted inspector.....	1,277 50	1 invoice clerk.....	1,000 00
1 inspector.....	1,095 00	2 clerks.....	1,800 00
1 inspector.....	1,095 00	1 appraiser.....	3,000 00
1 mounted inspector.....	1,020 00	1 examiner.....	1,500 00
1 porter and messenger.....	360 00	1 porter.....	690 00
1 boatman.....	360 00	1 weigher, gauger, and measurer.....	1,095 00
CORPUS CHRISTI, TEX.		4 inspectors.....	4,380 00
1 collector.....	3,616 77	1 storekeeper.....	1,095 00
1 special deputy collector.....	1,800 00	1 messenger.....	480 00
1 deputy collector and clerk.....	1,400 00	1 night watchman.....	60 00
1 deputy collector and inspector.....	1,800 00	1 special examiner of drugs.....	45 00
2 deputy collectors and inspectors.....	2,555 00	CUYAHOGA, OHIO.	
1 inspector and clerk.....	1,183 00	1 collector.....	2,500 00
1 inspector and storekeeper.....	1,277 50	1 special deputy collector.....	1,600 00
1 inspector.....	1,277 50	1 deputy collector.....	1,200 00
1 inspector.....	164 50	1 appraiser.....	3,000 00
2 inspectors, mounted.....	2,555 00	1 deputy collector and clerk.....	900 00
1 porter.....	420 00	1 clerk.....	1,000 00
BRAZOS DE SANTIAGO, TEX.		1 deputy collector and inspector.....	1,095 00
1 collector.....	4,500 00	1 deputy collector and inspector.....	112 00
1 special deputy collector.....	2,000 00	1 deputy collector and night inspector.....	730 00
1 deputy collector and clerk.....	1,800 00	2 inspectors.....	1,095 00
1 deputy collector and inspector.....	958 70	1 inspector.....	983 00
3 clerks.....	4,800 00	1 night watchman.....	1,055 00
1 storekeeper, weigher, &c.....	1,400 00	1 opener and packer.....	600 00
1 watchman.....	750 00	2 deputy collectors.....	960 00
1 messenger.....	750 00	2 deputy collectors.....	600 00
1 inspector.....	912 00	1 deputy collector.....	25 00
1 inspectress.....	1,095 00	1 janitor.....	720 00
3 deputy collectors and inspectors.....	3,832 50	1 fireman.....	638 75
5 inspectors.....	6,387 50		
11 mounted inspectors.....	15,740 00		
PASO DEL NORTE, TEX.		SANDUSKY, OHIO.	
1 collector.....	2,000 00	1 collector.....	2,500 00
1 special deputy collector.....	1,500 00	1 deputy collector.....	1,000 00
1 deputy collector.....	1,200 00	2 deputy collectors.....	800 00
2 deputy collectors.....	2,000 00	2 deputy collectors.....	400 00
2 deputy collectors.....	2,190 00	2 deputy collectors.....	240 00
1 deputy collector.....	600 00	1 deputy collector.....	112 50
1 deputy collector.....	500 00		
1 night watchman.....	600 00	MIAMI, OHIO.	
3 mounted inspectors.....	3,275 00	1 collector.....	2,512 00
MEMPHIS, TENN.		1 special deputy collector.....	1,400 00
1 surveyor.....	960 00	1 deputy collector.....	1,000 00
1 deputy surveyor and clerk.....	1,000 00	1 night deputy collector.....	708 00
1 messenger.....	600 00	1 inspector.....	1,095 00
1 porter.....	90 00		
		DETROIT, MICH.	
		1 collector.....	5,273 00
		1 appraiser.....	3,000 00

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
DETROIT, MICH.—Continued.		MICHIGAN, MICH.—Continued.	
1 special deputy collector	\$2,000 00	1 special deputy collector	\$1,200 00
1 deputy collector and chief clerk	1,290 00	1 deputy collector	427 50
1 cashier	1,599 00	2 deputy collectors	1,200 00
3 deputy collectors and clerk	3,600 00	1 deputy collector	416 13
1 deputy collector and clerk	1,123 20	1 deputy collector	\$75 00
1 deputy collector and inspector	1,460 00	1 deputy collector	287 50
1 deputy collector and inspector	1,277 50	1 deputy collector	253 12
2 deputy collectors and inspector	2,190 00	1 deputy collector	252 58
1 deputy collector and inspector	1,193 20	1 deputy collector	250 59
1 deputy collector and clerk	1,002 13	1 deputy collector	223 39
3 deputy collectors and clerk	7,284 00	1 deputy collector	205 65
4 deputy collectors and clerk	2,921 60	1 deputy collector	167 73
1 deputy collector and clerk	577 20	1 deputy collector	164 51
2 deputy collectors and clerk	1,458 00	1 deputy collector	162 58
1 deputy collector and clerk	757 80	1 deputy collector	126 29
2 deputy collectors and clerk	732 00	1 deputy collector	118 71
4 deputy collectors	962 80		
1 deputy collector	240 00	EVANSVILLE, IND.	
2 deputy collectors	240 00	1 surveyor	925 00
1 deputy collector	20 10	1 deputy surveyor	500 00
1 deputy collector	33 67		
2 special inspectors	2,920 00	CHICAGO, ILL.	
10 inspectors	9,120 00	1 collector	4,500 00
1 inspector	546 00	1 deputy collector and clerk	2,800 00
1 storekeeper	1,095 00	2 deputy collectors and clerk	4,000 00
1 storekeeper	822 00	1 deputy collector and clerk	1,500 00
1 messenger	500 00	1 deputy collector and clerk	1,400 00
1 janitor	525 00	1 deputy collector and clerk	155 48
1 assistant janitor	425 00	1 surveyor	350 00
		1 auditor	2,200 00
HURON, MICH.		1 assistant auditor	1,600 00
1 collector	2,500 00	1 cashier	2,000 00
1 special deputy collector	1,700 00	1 clerk	2,000 00
1 cashier	1,400 00	2 clerks	3,200 00
1 deputy collector and clerk	1,200 00	3 clerks	4,200 00
2 deputy collectors and clerk	2,000 00	1 clerk	1,300 00
1 deputy collector and clerk	800 00	1 clerk	1,200 00
1 deputy collector	1,000 00	1 clerk	1,000 00
1 deputy collector	560 00	12 inspectors	13,140 00
1 messenger	600 00	2 inspectors	1,836 00
1 watchman	730 00	2 inspectors	1,732 00
3 deputy collectors	1,260 00	1 inspector	873 00
1 deputy collector	1,200 00	1 inspector	690 00
1 deputy collector	179 03	1 inspector	78 00
1 deputy collector	175 00	1 inspector	75 00
1 deputy collector	182 50	1 watchman	912 50
1 deputy collector	179 86	2 messengers	1,460 00
1 deputy collector	400 00	1 storekeeper	730 00
1 deputy collector	177 50	3 storekeepers	3,285 00
1 deputy collector	109 50	1 appraiser	3,000 00
1 deputy collector	107 50	2 examiners	3,000 00
2 deputy collectors and inspectors	2,555 00	1 clerk	1,200 00
4 deputy collectors and inspectors	3,648 00	1 messenger	912 50
1 deputy collector and inspector	730 00	1 opener and packer	257 50
1 deputy collector and inspector	535 00		
6 deputy collectors and inspectors	6,570 00	GALENA, ILL.	
2 inspectors	2,190 00	1 surveyor	368 31
1 inspector	129 00	1 deputy surveyor and clerk	500 00
6 inspectors	5,472 00		
1 inspector	153 00	CAIRO, ILL.	
2 inspectors	1,460 00	1 surveyor	905 98
1 inspectress	240 00	1 deputy surveyor	600 00
1 special inspector	1,440 00		
SUPERIOR, MICH.		MILWAUKEE, WIS.	
1 collector	2,500 00	1 collector	2,500 00
1 special deputy collector	1,400 00	1 special deputy collector	1,800 00
1 deputy collector	1,200 00	1 deputy collector	1,500 00
1 deputy collector	800 00	2 inspectors	2,190 00
5 deputy collectors	1,500 00	1 deputy collector	360 00
1 deputy collector	100 00	1 deputy collector	300 00
1 deputy collector	12 00	1 deputy collector	225 00
3 inspectors	3,285 00	1 deputy collector	350 00
		1 deputy collector	150 00
MICHIGAN, MICH.			
1 collector	2,700 00		

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
LA CROSSE, WIS.		WILLAMETTE, OREG.	
1 surveyor	\$1,200 00	1 collector	\$3,000 00
DULUTH, MINN.		1 deputy collector	2,400 00
1 collector	2,500 00	1 deputy collector	2,250 00
1 special deputy collector	1,266 50	1 appraiser	3,000 00
1 deputy collector	1,095 00	1 clerk	1,500 00
1 inspector	1,095 00	3 day inspectors	4,380 00
1 inspector	642 00	2 night inspectors	1,825 00
1 inspector and clerk	642 00	1 weigher, &c.	1,444 00
MINNESOTA, MINN.		1 opener and packer	1,250 00
1 collector	2,500 00	1 storekeeper	1,200 00
1 deputy collector	2,000 00	SOUTHERN OREGON.	
1 special deputy collector	1,460 00	1 collector	1,077 85
2 deputy collectors	2,190 00	1 deputy collector	1,000 00
1 inspector and examiner	1,460 00	OREGON, OREG.	
1 inspector and clerk	1,125 00	1 collector	3,000 00
2 inspectors (mounted)	2,555 00	1 special deputy collector	1,800 00
*3 inspectors	2,280 00	1 deputy collector	1,200 00
1 storekeeper	305 00	1 inspector	1,095 00
DUBUQUE, IOWA.		2 boatmen	960 00
1 surveyor	606 10	SAN FRANCISCO, CAL.	
BURLINGTON, IOWA.		1 collector	7,000 00
1 surveyor	383 07	1 deputy collector	3,625 00
SAINT LOUIS, MO.		1 auditor	4,500 00
1 surveyor	5,000 00	2 deputy collectors	3,000 00
1 special deputy surveyor	2,800 00	1 adjuster of duties	3,000 00
2 deputy surveyors	4,000 00	1 cashier	2,750 00
1 deputy surveyor	1,800 00	1 secretary to collector	2,500 00
1 deputy surveyor	1,400 00	3 clerks	6,000 00
2 clerks	2,800 00	13 clerks	23,400 00
2 clerks	2,400 00	4 clerks	6,400 00
1 clerk	900 00	1 clerk	1,468 10
1 inspector and weigher	1,460 00	1 clerk	1,128 87
1 inspector	1,460 00	2 clerks	2,400 00
1 inspector	1,368 75	2 messengers	1,800 00
3 inspectors	3,832 50	2 messengers	699 42
1 assistant weigher	1,100 00	1 messenger	600 00
1 messenger	720 00	3 watchmen	2,700 00
1 watchman	912 00	1 deputy collector and storekeeper	3,625 00
1 appraiser	3,000 00	1 clerk	2,000 00
1 examiner	1,400 00	4 superintendent warehouses	1,975 00
1 storekeeper	912 50	4 clerks	7,200 00
1 messenger	600 00	3 clerks	4,800 00
1 laborer	600 00	1 assistant storekeeper	1,642 50
OMAHA, NEBR.		10 assistant storekeepers	15,060 00
1 surveyor	394 62	1 engineer	1,200 00
1 inspector	1,092 00	1 superintendent of laborers	1,200 00
MONTANA AND IDAHO.		9 laborers	8,100 00
1 collector	2,500 00	3 watchmen	2,700 00
PUGET SOUND, WASH.		1 corder and sealer	900 00
1 collector	3,000 00	1 messenger	900 00
2 deputy collectors and clerks	4,300 00	2 appraisers	7,250 00
1 clerk and inspector	1,200 00	2 assistant appraisers	5,000 00
1 inspector	1,460 00	4 examiners	8,000 00
1 inspector	1,264 00	1 examiner	1,600 00
1 inspector	336 00	1 clerk	1,800 00
1 inspector	1,095 00	4 samplers	4,800 00
5 inspectors	10,155 00	8 laborers	7,200 00
1 watchman	730 00	1 messenger	900 00
2 boatmen	600 00	35 inspectors	51,100 00
1 boatman	225 00	1 mistress	1,095 00
1 boatman	483 00	1 captain night inspectors	1,460 00
		1 lieutenant night inspectors	1,277 50
		1 lieutenant night inspectors	518 00
		37 night inspectors	33,762 50
		7 night inspectors	805 00
		1 night inspector	107 50
		2 boatmen	1,800 00
		3 weighers	6,000 00
		12 assistant weighers	14,400 00
		1 gauger	2,000 00
		1 assistant gauger	1,161 28

*Paid by railways.

Statement of the number of persons employed in each district, &c.—Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupations.	Compensation.
SAN FRANCISCO, CAL.—Continued.		SAN DIEGO, CAL.	
1 naval officer.....	\$5,000 00	1 collector.....	\$3,000 00
1 deputy naval officer.....	3,125 00	1 deputy collector.....	1,000 00
6 clerks.....	10,800 00	2 inspectors.....	2,000 00
1 clerk.....	1,600 00	1 mounted inspector.....	1,095 00
1 clerk.....	1,400 00	1 temporary inspector.....	999 00
1 messenger.....	1,000 00		
1 surveyor.....	5,000 00	- ALASKA, ALASKA.	
1 deputy surveyor.....	3,625 00	1 collector.....	3,375 55
1 clerk.....	3,000 00	1 deputy collector.....	1,500 00
1 clerk.....	1,800 00	4 deputy collectors.....	4,800 00
1 messenger.....	900 00		

Statement showing the number and tonnage of registered, enrolled, and licensed vessels of the United States on June 30, 1879.

States and Territories in which documented.	Registered.		Enrolled.		Licensed.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	488	369,735.03	1,614	142,000.48	538	6,617.01	2,640	518,352.52
New Hampshire.....	8	5,549.20	54	5,084.28	15	189.84	77	10,823.32
Vermont.....			19	2,407.69	5	43.96	24	2,451.65
Massachusetts.....	564	266,265.88	1,410	173,431.29	445	4,869.14	2,419	444,566.31
Rhode Island.....	9	2,124.41	158	36,415.13	138	1,414.36	305	39,953.90
Connecticut.....	41	10,914.87	465	66,658.40	321	3,491.77	827	81,065.04
New York.....	770	526,850.13	4,009	691,827.63	882	9,598.01	5,661	1,228,275.77
New Jersey.....	62	7,350.94	829	95,460.77	392	4,151.47	1,293	106,963.18
Pennsylvania.....	87	58,558.31	1,460	303,599.76	161	2,037.67	1,708	364,195.74
Delaware.....	1	365.14	149	15,310.31	43	506.22	193	16,181.67
Maryland.....	85	30,205.28	1,026	80,897.08	642	7,514.57	1,753	118,616.93
District of Columbia.....	1	522.04	60	9,717.95	35	425.15	96	10,665.14
Virginia.....	30	8,743.85	314	18,831.27	740	7,130.46	1,084	34,705.58
North Carolina.....	22	3,658.20	96	6,122.97	209	2,264.85	327	12,046.02
South Carolina.....	14	4,540.92	82	9,265.95	126	1,496.27	222	15,303.14
Georgia.....	30	8,031.80	51	13,494.63	38	369.69	109	21,896.12
Florida.....	76	10,809.17	124	13,145.18	161	1,730.69	361	25,685.04
Alabama.....	20	6,687.26	52	7,419.72	37	347.37	109	14,454.35
Mississippi.....	7	749.44	108	8,856.81	77	921.15	192	10,527.40
Louisiana.....	62	28,392.48	304	57,909.46	297	2,803.31	663	89,105.25
Texas.....	29	4,553.94	102	8,830.62	148	1,562.56	279	14,947.12
Tennessee.....	1	728.63	84	14,355.17	10	131.25	95	15,215.05
Kentucky.....			71	18,574.41	9	109.64	80	18,684.05
Missouri.....	2	630.34	366	147,973.14	7	89.20	375	148,692.68
Iowa.....			83	10,157.43	7	91.73	90	10,249.16
Nebraska.....			24	4,690.03			24	4,690.03
Minnesota.....			70	7,686.37	31	557.15	101	8,243.52
Wisconsin.....	3	2,251.23	397	76,824.40	1	8.97	401	79,084.60
Illinois.....	40	13,329.01	374	72,488.15	34	456.99	448	86,274.15
Indiana.....			109	10,995.75			109	10,995.75
Michigan.....	24	6,181.30	709	136,612.29	177	2,195.38	910	144,988.97
Ohio.....	5	1,124.11	519	142,662.18	59	692.47	583	144,478.76
West Virginia.....			427	46,575.78	24	238.88	451	46,874.66
Arizona.....	4	834.46	4	554.20			8	1,388.66
California.....	171	95,430.08	606	103,054.78	141	1,833.98	918	200,318.84
Oregon.....	5	2,808.84	115	35,385.63	29	297.36	149	38,491.83
Washington Territory.....	57	13,443.92	40	16,325.28	19	185.02	116	29,954.22
Alaska.....	9	163.21			2	31.27	11	194.48
Total of the United States.....	2,717	1,491,533.42	16,494	2,611,602.37	6,000	66,464.81	25,211	4,169,600.60
SUMMARY.								
Atlantic and Gulf coasts.....	2,372	1,344,394.23	10,609	1,397,202.27	5,365	58,470.41	18,346	2,800,066.91
Pacific coast.....	246	112,680.51	765	155,319.89	191	2,347.63	1,202	270,348.03
Northern lakes.....	93	32,667.18	2,687	560,970.18	307	3,739.48	3,087	597,376.84
Western rivers.....	6	1,791.50	2,433	498,110.03	137	1,907.29	2,576	501,808.82
Total United States.....	2,717	1,491,533.42	16,494	2,611,602.37	6,000	66,464.81	25,211	4,169,600.60

Statement showing the number and tonnage of sailing-vessels, steam-vessels, canal-boats, and barges of the United States June 30, 1879.

States and Territories in which documented.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	2,550	500,515.98	88	17,430.35	.....	.....	2	406.19	2,640	518,352.52
New Hampshire.....	71	10,505.00	6	317.63	.....	.....	.....	.....	77	10,823.32
Vermont.....	15	782.04	7	1,531.02	2	138.59	.....	.....	24	2,451.65
Massachusetts.....	2,258	397,116.05	153	45,108.28	.....	.....	8	2,341.98	2,419	441,566.31
Rhode Island.....	249	19,468.29	56	20,485.61	.....	.....	.....	.....	305	39,953.90
Connecticut.....	669	43,993.48	105	29,547.93	1	134.71	52	7,388.92	827	81,065.04
New York.....	3,117	658,867.75	1,015	357,138.87	950	76,949.97	579	135,329.18	5,661	1,228,275.77
New Jersey.....	897	57,066.83	109	17,461.78	216	21,470.28	71	10,964.29	1,293	106,963.18
Pennsylvania.....	684	130,457.32	465	133,413.13	37	5,043.94	542	95,281.35	1,708	364,195.74
Delaware.....	162	11,112.84	22	3,829.30	.....	.....	9	1,239.58	193	16,181.67
Maryland.....	1,613	82,868.65	136	35,343.10	.....	.....	4	405.18	1,753	118,616.93
District of Columbia.....	63	3,204.09	33	7,401.05	.....	.....	.....	.....	96	10,663.14
Virginia.....	997	27,428.94	79	6,441.75	.....	.....	8	834.89	1,084	34,705.58
North Carolina.....	203	9,194.33	29	2,851.09	.....	.....	1	50.64	327	12,046.02
South Carolina.....	177	9,052.35	44	6,200.15	.....	.....	.....	.....	222	15,303.14
Georgia.....	79	10,814.36	27	10,796.82	.....	.....	3	284.94	109	21,896.12
Florida.....	292	17,827.39	69	7,857.65	.....	.....	.....	.....	361	25,685.04
Alabama.....	65	7,328.75	40	6,667.52	.....	.....	4	453.08	109	14,454.35
Mississippi.....	124	4,060.65	49	4,970.14	.....	.....	19	1,496.61	192	10,527.40
Louisiana.....	439	31,803.46	207	55,637.16	.....	.....	17	1,659.63	663	89,105.25
Texas.....	230	7,688.53	34	5,081.34	.....	.....	15	2,227.25	279	14,947.12
Tennessee.....	.....	.....	92	15,098.55	.....	.....	3	116.50	95	15,215.05
Kentucky.....	.....	.....	45	15,568.07	.....	.....	35	3,115.98	80	18,684.05
Missouri.....	.....	.....	167	61,318.59	.....	.....	208	87,374.09	375	148,692.68
Iowa.....	.....	.....	53	5,198.98	.....	.....	32	5,050.18	90	10,249.16
Nebraska.....	.....	.....	24	4,690.03	.....	.....	.....	.....	24	4,690.03
Minnesota.....	2	92.64	54	5,791.86	.....	.....	45	2,359.02	101	8,243.52
Wisconsin.....	277	50,520.61	122	22,463.16	.....	.....	2	100.83	401	79,084.60
Illinois.....	281	66,582.59	152	16,035.87	.....	.....	15	3,655.69	448	86,274.15
Indiana.....	.....	.....	69	6,780.01	.....	.....	40	4,215.74	109	10,995.75
Michigan.....	426	52,337.53	362	61,210.31	.....	.....	122	31,441.13	910	144,988.97
Ohio.....	220	57,404.92	201	62,469.58	.....	.....	162	24,004.26	583	144,478.76
West Virginia.....	.....	.....	142	16,993.89	.....	.....	309	29,880.77	451	46,874.66
Arizona.....	.....	.....	4	834.46	.....	.....	4	554.20	8	1,388.66
California.....	679	119,999.06	178	72,141.35	.....	.....	61	8,178.43	918	200,318.84
Oregon.....	42	3,929.83	86	28,869.55	.....	.....	21	5,761.45	140	38,491.83
Washington Territory.....	76	24,643.71	39	5,209.18	.....	.....	1	101.33	116	29,954.22
Alaska.....	10	148.63	1	45.85	.....	.....	.....	.....	11	194.48
Total.....	17,042	3,422,813.29	4,569	1,176,171.56	1,206	103,737.49	2,394	466,878.26	25,211	4,169,600.60

Statement showing the number and tonnage of sailing-vessels, steam-vessels, canal-boats, and barges, &c.—Continued.

SUMMARY.

States and Territories in which documented.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Atlantic and Gulf coasts	14,762	1,967,023.13	2,162	615,039.61	658	58,963.06	764	159,041.11	18,346	2,800,006.91
Pacific coast	807	148,712.23	308	107,040.39			87	14,595.41	1,202	270,348.03
Northern lakes	1,473	307,077.93	896	203,298.10	548	44,774.43	170	42,226.38	3,087	597,376.84
Western rivers			1,203	250,793.46			1,373	251,015.30	2,576	501,808.82
Total	17,042	2,422,813.29	4,569	1,176,171.56	1,206	103,737.49	2,394	466,878.26	25,211	4,169,600.60

Statement showing the number and tonnage of vessels of the United States employed in the cod and mackerel fisheries June 30, 1879.

States and customs-districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
MAINE.						
Passamaquoddy	18	752.26	15	173.97	33	926.23
Machias	5	154.42	12	151.71	17	306.13
Frenchman's Bay	26	1,443.00	30	354.69	56	1,797.69
Castine	178	2,608.93	45	552.54	223	3,161.47
Bangor			3	22.71	3	22.71
Belfast	24	993.08	35	393.80	59	1,326.88
Waldoborough	77	3,154.79	83	1,043.66	160	4,198.45
Wiscasset	47	2,524.81	35	395.30	82	2,920.11
Bath	7	286.56	18	219.66	25	456.22
Portland and Falmouth	70	3,301.31	47	594.70	117	3,896.01
Saco	1	31.30			1	31.30
Kennebunk	3	108.68	11	134.26	14	243.14
York	1	30.64	4	41.84	5	72.48
Total	457	15,279.98	338	4,078.84	795	19,358.82
NEW HAMPSHIRE.						
Portsmouth	18	902.82	11	129.28	29	1,032.10
MASSACHUSETTS.						
Newburyport	18	748.18	8	88.66	26	836.84
Gloucester	309	18,223.74	72	804.44	381	19,028.18
Salem and Beverly	28	1,853.16	14	170.55	42	2,023.71
Marblehead	23	1,064.22	32	305.02	55	1,369.24
Boston and Charlestown	71	3,537.36	21	207.14	92	3,794.50
Plymouth	23	1,299.37	11	94.89	34	1,394.26
Barnstable	161	10,817.78	43	472.52	204	11,290.30
Nantucket			1	6.50	1	6.50
Edgartown			8	70.00	8	70.00
New Bedford	17	852.92	52	513.43	69	1,366.35
Fall River	7	312.92	22	241.79	29	554.71
Total	657	38,759.65	284	2,974.94	941	41,734.59
RHODE ISLAND.						
Providence			30	251.76	30	251.76
Newport	33	1,737.63	71	769.04	104	2,506.67
Bristol and Warren			5	36.18	5	36.18
Total	33	1,737.63	106	1,056.98	139	2,794.61
CONNECTICUT.						
Stonington	44	1,637.12	40	472.25	84	2,129.37
New London	40	1,854.48	67	791.72	107	2,646.20
Middletown	1	33.42	3	25.51	4	58.93
Total	85	3,545.02	110	1,289.48	195	4,834.50
NEW YORK.						
New York	14	403.86	258	2,470.19	272	2,874.05
Sag Harbor	51	3,807.30	118	1,205.07	169	5,012.37
Total	65	4,211.16	376	3,675.26	441	7,886.42
NEW JERSEY.						
Great Egg Harbor	1	24.59			1	24.59
PENNSYLVANIA.						
Philadelphia			1	5.17	1	5.17
VIRGINIA.						
Yorktown	1	20.47			1	20.47
CALIFORNIA.						
San Francisco	15	1,969.90	6	73.26	21	2,043.16
San Diego	1	21.80	5	58.45	6	80.25
Total	16	1,991.70	11	131.71	27	2,123.41
OREGON.						
Oregon	1	70.46			1	70.46

Statement showing the number and tonnage of vessels of the United States, &c.—Continued.

SUMMARY.

States and customs-districts in which documented.	Vessels above 20 tons.		Vessels under 20 tons.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.
Maine.....	457	15,279.98	338	4,078.84	795	19,358.82
New Hampshire.....	18	902.82	11	129.28	29	1,032.10
Massachusetts.....	657	38,759.65	284	2,974.94	941	41,734.59
Rhode Island.....	33	1,737.63	106	1,056.98	139	2,794.61
Connecticut.....	85	5,545.02	110	1,289.48	195	6,834.50
New York.....	65	4,211.16	376	3,075.26	441	7,286.42
New Jersey.....	1	24.59			1	24.59
Pennsylvania.....			1	5.17	1	5.17
Virginia.....	1	20.47			1	20.47
California.....	16	1,991.70	11	131.71	27	2,123.41
Oregon.....	1	70.46			1	70.46
Grand total.....	1,334	66,543.48	1,237	13,341.66	2,571	79,885.14

Statement showing the number and tonnage of vessels of the United States employed in the whale fisheries June 30, 1879.

Customs-districts in which documented.	No.	Tons.
Boston, Mass.....	5	531.64
Barnstable, Mass.....	20	1,939.72
Edgartown, Mass.....	4	720.30
New Bedford, Mass.....	144	35,208.07
New London, Conn.....	12	1,628.43
Total.....	185	40,028.15

Consolidated statement showing the class, number, and tonnage of vessels built in the United States during the year ended June 30, 1879.

States and Territories in which built.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE ATLANTIC AND GULF COASTS.										
Maine.....	81	41,060.36	12	1,567.87					93	42,628.23
New Hampshire.....	2	518.65							2	518.65
Massachusetts.....	28	7,758.25	9	1,267.88					37	9,026.13
Rhode Island.....	5	35.00	9	256.20					14	291.20
Connecticut.....	7	1,002.68	6	1,658.78			6	748.25	19	3,409.71
New York.....	82	4,613.54	33	3,062.21	15	1,601.86	11	2,036.72	141	11,314.33
New Jersey.....	24	1,976.06	3	205.45			4	698.51	31	2,880.02
Pennsylvania.....	6	1,503.83	28	19,506.40	5	627.68	1	221.03	40	21,863.94
Delaware.....	8	1,803.46	13	4,818.80					21	6,622.26
Maryland.....	53	1,340.79	7	1,003.69			1	102.71	61	2,447.19
District of Columbia.....	4	40.80							4	40.80
Virginia.....	30	385.61	3	190.44					33	576.05
North Carolina.....	7	105.96	3	67.99					10	173.95
South Carolina.....	10	132.91	2	85.66			1	50.64	13	269.21
Georgia.....	4	56.53	1	178.85					5	235.38
Florida.....	14	254.90	3	267.53					17	522.43
Alabama.....	1	25.86	2	86.48					3	112.34
Mississippi.....	14	328.26					4	226.35	18	614.61
Louisiana.....	14	426.62	3	216.87					17	643.49
Texas.....	11	209.13	1	65.83			1	5.60	13	280.56
Total.....	405	63,589.20	138	34,506.93	20	2,229.54	29	4,149.81	592	104,475.48
THE PACIFIC COAST.										
California.....	18	1,007.02	12	2,853.10					30	3,860.12
Oregon.....	5	697.28	11	5,429.55			2	228.93	18	6,355.76
Washington Territory.....	7	375.08	6	489.58			1	101.33	14	965.99
Alaska.....	3	25.58							3	25.58
Total.....	33	2,104.96	29	8,772.23			3	330.26	65	11,207.45

Consolidated statement showing the number and tonnage of vessels built, &c.—Continued.

States and Territories in which built.	Sailing-vessels.		Steam-vessels.		Canal-boats.		Barges.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
THE NORTHERN LAKES.										
New York	4	64.31	14	2,085.36	16	1,839.78	1	126.19	35	4,115.64
Pennsylvania	1	10.54							1	10.54
Ohio	1	10.61	4	5,295.23					5	5,305.84
Michigan	22	1,069.21	18	3,768.69			4	453.09	44	5,290.99
Illinois	1	9.96	4	170.50					5	180.46
Wisconsin	1	8.60	4	222.70					5	231.30
Total	30	1,173.23	44	11,542.48	16	1,839.78	5	579.28	95	15,134.77
THE WESTERN RIVERS.										
Louisiana			7	1,308.32			1	32.67	8	1,340.99
Mississippi			1	49.33					1	49.33
Tennessee			8	495.08			1	52.77	9	547.85
Kentucky			18	10,081.26			23	6,975.79	41	17,060.05
Missouri			10	977.07			13	2,478.77	23	3,455.84
Iowa			4	367.62			4	403.58	8	771.20
Wisconsin			2	50.10					2	50.10
Minnesota			6	831.92			48	1,096.33	54	1,928.25
Illinois			1	20.69					1	20.69
Ohio			12	573.66			16	807.43	28	1,381.09
Indiana			21	7,821.31			27	4,049.20	48	11,870.51
West Virginia			18	2,986.65			43	3,279.48	61	6,266.13
Pennsylvania			16	5,967.70			80	11,494.26	96	17,461.96
Total			124	31,539.71			256	30,673.28	380	62,212.99
SUMMARY.										
Atlantic and Gulf coasts	405	63,589.20	138	34,506.93	20	2,229.54	29	4,149.81	592	104,475.48
Pacific coast	33	2,104.96	29	8,772.23			3	330.26	65	11,207.45
Northern lakes	30	1,173.23	44	11,542.48	16	1,839.78	5	579.28	95	15,134.77
Western rivers			124	31,539.71			256	30,673.28	380	62,212.99
Grand total	468	66,867.39	335	86,361.35	36	4,069.32	293	35,732.63	1,132	193,030.69

Summary statement of sailing-vessels built in the United States during the year ended June 30, 1879.

Class of vessels.	Num-ber.	Tonnage.
Ships	15	25,290.25
Barks	20	16,887.11
Barkentines	2	1,265.00
Brigs	10	3,466.53
Schooners	256	18,280.14
Sloops	165	1,678.36
Total	468	66,867.39

Summary statement of steam-vessels built in the United States during the year ended June 30, 1879.

Class of vessels.	Num-ber.	Tonnage.
River steamers, side-wheel	55	23,638.40
River steamers, stern-wheel	121	27,038.85
River steamers, propellers	129	6,465.83
Lake steamers, side-wheel	2	2,219.53
Lake steamers, propellers	15	8,092.64
Ocean steamers, propellers	13	18,905.80
Total	335	86,361.35

REPORT ON THE FINANCES.

Summary statement of canal-boats and barges built in the United States during the year ended June 30, 1879.

Class of vessels.	Num-ber.	Tonnage.
Canal-boats	36	4,069.32
Barges	293	35,732.63
Total	329	39,801.95

Statement showing the class, number, and tonnage of iron vessels built in the United States during the year ended June 30, 1879.

Ports.	Sailing-vessels.		Steam-vessels.		Total.	
	Num-ber.	Tons.	Num-ber.	Tons.	Num-ber.	Tons.
Philadelphia, Pa.			15	17,318.24	15	17,318.24
Pittsburgh, Pa.			1	44.49	1	44.49
Wilmington, Del.			6	4,010.72	6	4,010.72
Baltimore, Md.			2	634.36	2	634.36
Total			24	22,007.81	24	22,007.81

Statement showing the number and class of vessels built, and the tonnage thereof, in the several States and Territories in the United States, from 1815 to 1879, inclusive.

Year.	Class of vessels.					Total number of vessels built.	Total tonnage.
	Ships and barks.	Brigs.	Schooners.	Sloops, canal-boats, barges.	Steamers.		
1815	136	224	681	274	.....	1, 315	<i>Tons. 95ths.</i> 154, 624 39
1816	76	133	781	424	.....	1, 414	131, 667 86
1817	34	86	559	394	.....	1, 073	86, 393 37
1818	53	85	428	332	.....	898	82, 421 20
1819	53	82	473	242	.....	850	79, 817 86
1820	21	60	301	152	.....	534	47, 784 01
1821	43	89	248	127	.....	507	55, 856 01
1822	64	131	260	168	.....	623	75, 346 93
1823	55	127	260	165	15	622	75, 007 57
1824	56	156	377	166	26	781	90, 939 00
1825	56	197	538	168	35	994	114, 997 25
1826	71	167	482	227	45	1, 012	126, 438 85
1827	58	136	364	141	38	737	104, 342 67
1828	73	108	474	197	33	885	98, 375 58
1829	44	68	485	145	43	785	77, 098 65
1830	25	56	403	116	37	637	58, 084 24
1831	72	95	416	94	34	711	85, 962 68
1832	132	143	568	122	100	1, 065	144, 539 16
1833	144	169	625	185	65	1, 188	161, 626 36
1834	98	94	497	180	88	957	118, 330 37
1835 (9 months)	25	50	301	100	30	506	46, 238 52
1836	93	65	444	164	124	890	113, 627 49
1837	67	72	507	168	185	949	122, 987 22
1838	66	79	510	153	90	898	113, 135 44
1839	83	89	439	122	125	858	120, 988 34
1840	97	109	378	224	63	871	118, 309 23
1841	114	101	311	157	78	761	118, 893 71
1842	116	91	273	404	137	1, 021	129, 083 64
1843 (9 months)	58	34	138	173	79	482	63, 617 77
1844	73	47	204	279	163	766	103, 537 29
1845	124	87	322	342	163	1, 038	146, 018 02
1846	100	164	576	355	225	1, 420	183, 203 93
1847	151	168	689	392	198	1, 598	243, 732 67
1848	254	174	701	547	175	1, 851	318, 075 54
1849	198	148	623	370	208	1, 547	256, 577 47
1850	247	117	547	290	159	1, 360	272, 218 54
1851	211	65	522	326	233	1, 357	298, 203 60
1852	255	79	584	267	259	1, 444	351, 493 41
1853	269	95	681	394	271	1, 710	425, 572 49
1854	334	112	661	386	281	1, 774	535, 636 01
1855	381	126	605	669	243	2, 024	583, 450 04
1856	306	103	594	479	221	1, 703	469, 393 73
1857	251	58	504	358	263	1, 434	378, 804 70
1858	122	46	431	400	226	1, 225	242, 286 60
1859	89	28	297	284	172	870	156, 602 33
1860	110	36	372	289	264	1, 071	212, 892 48
1861	110	38	360	371	264	1, 143	233, 194 35
1862	60	17	207	397	183	864	175, 075 84
1863	97	34	212	1, 113	367	1, 823	310, 884 34
1864	112	45	322	1, 389	498	2, 366	415, 740 64
1865	109	46	369	853	411	1, 788	383, 805 60
1866*	96	61	457	926	348	1, 888	336, 146 56
1867	95	70	517	657	180	1, 519	303, 523 66
1868	80	48	590	848	236	1, 802	285, 304 73
1869	91	36	506	816	277	1, 726	275, 230 05
1870	73	27	519	709	290	1, 618	276, 953 31
1871	40	14	498	901	302	1, 755	273, 226 51
1872	15	10	426	900	292	1, 643	209, 052 22
1873	28	9	611	1, 221	402	2, 271	359, 245 76
1874	71	22	655	995	404	2, 147	432, 725 17
1875	114	22	502	340	323	1, 301	207, 638 79
1876	76	5	424	269	338	1, 112	203, 585 63
1877	71	4	337	352	265	1, 029	176, 591 96
1878	81	7	279	557	334	1, 258	235, 503 57
1879	37	10	256	494	335	1, 132	193, 030 69

* New measurement from 1866.

LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER
TREATY STIPULATIONS.

LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

DEPARTMENT OF THE INTERIOR,
Washington, October 2, 1879.

SIR: I have the honor to transmit herewith, in accordance with your request of the 12th ultimo, the annual statement of the Commissioner of Indian Affairs, showing the "liability of the United States to Indian tribes under treaty stipulations," together with a copy of the letter of the Commissioner of the 29th ultimo presenting said statement.

Very respectfully,

A. BELL,
Acting Secretary.

The honorable the SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, September 29, 1879.

SIR: Acknowledging the receipt, by department reference of the 15th instant, of communication from the Hon. Secretary of the Treasury of the 12th instant, asking for the annual statement of this office showing the "liability of the United States to Indian tribes under treaty stipulations," I have the honor to transmit herewith the statement called for.

Very respectfully,

E. A. HAYT,
Commissioner.

Hon. SECRETARY OF THE ^US INTERIOR.

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which invested at 5 per cent. would produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Eighteen installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10.		\$540,000 00		
Do	Purchase of clothing	Tenth article treaty of October 21, 1867.	do	\$15,000 00			
Do	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00			
Do	Pay of physician and teacher	do	do	2,500 00			
Do	Three installments, for seed and agricultural implements.	Two installments of \$2,500 each due.	Vol. 15, p. 583, § 8.		5,000 00		
Do	Pay of a second blacksmith, iron and steel	Eighth article treaty of October 21, 1867.	Vol. 15, p. 584, § 8	2,000 00			
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	60,000 00			
Assinaboines	do	do	do	30,000 00			
Blackfeet, Bloods, and Piegons.	do	Eighth article treaty of September 1, 1868.	do	40,000 00			
Cheyennes and Arapahoos.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Eighteen installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10.		360,000 00		
Do	Purchase of clothing, same article	do	do	14,000 00			
Do	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	do	Vol. 15, p. 597, § 13	7,700 00			
Do	Three installments, for the purchase of seeds and of agricultural implements.	Two installments, of \$2,500 each, due.	Vol. 15, p. 595, § 8.		5,000 00		
Do	Pay of second blacksmith, iron and steel	do	Vol. 15, p. 597, § 8.	2,000 00			
Chickasaws	Permanent annuity in goods	do	Vol. 1, p. 619			\$3,000 00	
Chippewas, Boise Forte band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	Six installments, at \$1,500 each, unappropriated.	Vol. 14, p. 766, § 3.		9,000 00		
Do	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	Six installments, at \$1,600 each, unappropriated.	do		9,600 00		

Do	Twenty installments of annuity, in money, goods, or other articles, provisions, annuities, and tobacco.	Annuity, \$3,500; goods, &c., \$6,500; provisions, &c., \$1,000; six installments unappropriated.	do	66,000 00		
Chippewas of Lake Superior.	Support of smith and shop, and pay of two farmers, during the pleasure of the President.	Estimated at	Vol. 10, p. 1112.	1,800 00		
Chippewas of the Mississippi.	Ten installments in money, at \$20,000 each, third article treaty of February 22, 1855, and third article treaty of May 7, 1864.	Five installments, of \$20,000 each, due.	Vol. 13, p. 694, § 3.	100,000 00		
Do	Forty-six installments, to be paid to the chiefs of the Mississippi Indians.	Thirteen installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.	13,000 00		
Chippewas, Pillagers, and Lake Winnebagoishish band.	Forty installments: in money, \$10,666.66; goods, \$8,000, and for purposes of utility, \$4,000.	Fifteen installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	339,999 90		
Do	Ten installments, for purposes of education, per third article treaty of May 7, 1864.	Five installments of \$3,000 each, due.	Vol. 13, p. 694, § 3.	15,000 00		
Choctaws	Permanent annuities.	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.		9,600 00	
Do	Provisions for smiths, &c.	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13.		920 00	
Do	Interest on \$390,257.92, articles ten and thirteen, treaty of January 22, 1855.		Vol. 11, p. 614, § 13.		19,512 89	\$390,257 92
Creeks	Permanent annuities.	Treaty of August 7, 1790	Vol. 7, p. 36, § 4		1,500 00	
Do	do	Treaty of June 16, 1802	Vol. 7, p. 69, § 2		3,000 00	
Do	do	Treaty of January 24, 1826	Vol. 7, p. 287, § 4		20,000 00	490,000 00
Do	Smiths, shops, &c.	Treaty of January 24, 1826	Vol. 7, p. 287, § 8		1,110 00	22,200 00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700, § 5.		600 00	12,000 00
Do	Allowance during the pleasure of the President for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education and assistance in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	840 00 270 00 600 00 1,000 00 2,000 00		
Do	Interest on \$200,000 held in trust, sixth article treaty August 7, 1855.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6.		10,000 00	200,000 00
Do	Interest on \$675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of Secretary of the Interior.	Vol. 14, p. 786, § 3.		33,758 40	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; nineteen installments, of \$19,000 each, due, estimated.	Vol. 15, p. 651, § 9.	361,000 00		

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required to bring a limited number of years' annuities to a fixed sum, or to a fixed number of annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Crows.....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868.....	Vol. 15, p. 651, § 9.	\$4,500 00			
Do.....	Twenty installments, for pay of teacher and for books and stationery.	Ten installments, of \$1,500 each, due.	Vol. 15, p. 651, § 7.		\$15,000 00		
Do.....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at.....	Vol. 15, p. 651, § 8.	2,000 00			
Gros Ventres.....	Amount to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).		35,000 00			
Iowas.....	Interest on \$57,500, being the balance on \$157,500.		Vol. 10, p. 1071, § 9.			\$2,875 00	\$57,500 00
Kansas.....	Interest on \$200,000, at 5 per cent.		Vol. 9, p. 842, § 2.			10,000 00	200,000 00
Kickapoos.....	Interest on \$93,581.09, at 5 per cent.		Vol. 10, p. 1079, § 2.			4,679.05	93,581.09
Klamaths and Modocs.	Five installments of \$3,000, third series, to be expended under the direction of the President.	One installment due.	Vol. 16, p. 708, § 2.		3,000 00		
Do.....	Twenty installments, for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plow maker, manual-labor school, and hospital.	Seven installments, of \$1,000 each, due.	do.....		7,000 00		
Do.....	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow maker's shops, books and stationery for manual-labor school.	Six installments, of \$1,500 each, due.	do.....		9,000 00		
Do.....	Pay of superintendent of farming, farmer, blacksmith, sawyer, carpenter, and wagon and plow maker.	One installment, of \$6,000, due.	Vol. 16, p. 709, § 5.		6,000 00		
Do.....	Pay of physician, miller, and two teachers, for twenty years.	Six installments, of \$3,600 each, due.	do.....		21,600 00		
Menomonees.....	Fifteen installments, to pay \$242,686, for cession of land.	One installment, of \$16,179.06, due.	Vol. 10, pp. 1065 and 1067, § 5.		16,179 06		

Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say \$411.45 for shop and \$262.62 for miller.	Vol. 7, p. 191, § 5.	674 05	13,481 00
Do	Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol. 10, p. 1094, § 3.	1,094 24	21,884 81
Miamies of Indiana.	Interest on \$221,257.86, at 5 per cent. per annum.	June 5, 1854	Vol. 10, p. 1099, § 4.	11,062 89	221,257 86
Miamies of Eel River.	Permanent annuities	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, § 4; vol. 7, p. 91, § 3; vol. 7, p. 114, § 3; vol. 7, p. 116.	1,100 00	22,000 00
Molais	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855	Vol. 12, p. 982, § 2.	3,000 00	
Navajoes	Ten installments, for pay of teachers	One installment, of \$2,000, due	Vol. 15, p. 668, § 6.	2,000 00	
Nez Percés	Sixteen installments, for boarding and clothing children who attend school, providing schools, &c., with necessary furniture, purchase of wagons, teams, tools, &c.	Two installments, of \$2,000 each	Vol. 14, p. 649, § 4.	4,000 00	
Do	Salary of two subordinate chiefs	Treaty of June 9, 1863	Vol. 14, p. 650, § 5.	1,000 00	
Do	Fifteen installments, for repairs of houses, mills, shops, &c.	Two installments, of \$1,000 each, due	Vol. 14, p. 649, § 5.	2,000 00	
Do	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5.	3,500 00	
Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article treaty May 10, 1868.	Nineteen installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6.	228,000 00	
Do	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Nine installments, of \$37,500 each, due.	do	337,500 00	
Do	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at	Vol. 15, p. 658, § 7.	6,000 00	
Omahas	Fifteen installments, third series, in money or otherwise.	Three installments, of \$20,000 each, due.	Vol. 10, p. 1044, § 4.	60,000 00	
Do	Twelve installments, fourth series, in money or otherwise.	Twelve installments, fourth series, of \$10,000 each, due.	do	120,000 00	
Osages	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, § 6.	3,456 00	69,120 00
Do	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865	Vol. 14, p. 687, § 1.	15,000 00	300,000 00
Ottos and Missourias.	Fifteen installments, third series, in money or otherwise.	Three installments, of \$9,000 each, due.	Vol. 10, p. 1039, § 4.	27,000 00	
Do	Twelve installments, last series, in money or otherwise.	Twelve installments, of \$5,000 each, due.	do	60,000 00	
Pawnees	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857	Vol. 11, p. 729, § 2.	30,000 00	
Do	Support of two manual-labor schools and pay of teachers.	do	Vol. 11, p. 729, § 3.	10,000 00	
Do	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of which is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol. 11, p. 729, § 4.	2,180 00	

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required for annuities of such limited annuities incidentally necessary to effect the payment.	Amount of annuities of a permanent character.	Amount held trust by the United States on which 5 per cent has been paid, and interest on same, estimated.	Per cent of annuities.
Pawnees.....	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill, and keeping in repair grist and saw mill.	Estimated.....	Vol. 11, p. 730, § 4.	\$4,400 00				
Poncas.....	Fifteen installments, last series, to be paid to them or expended for their benefit.	Nine installments, of \$8,000 each, due.	Vol. 12, p. 997, § 2		\$72,000 00			
Do.....	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.....	Vol. 12, p. 998, § 2.	10,000 00				
Pottawatomies.....	Permanent annuity in money.....	August 3, 1795.....	Vol. 7, p. 51, § 4.			\$357 80	\$7,156 00	
Do.....	do.....	September 30, 1809.....	Vol. 7, p. 114, § 3.			178 90	3,578 00	
Do.....	do.....	October 2, 1818.....	Vol. 7, p. 185, § 3.			894 50	17,890 00	
Do.....	do.....	September 20, 1828.....	Vol. 7, p. 217, § 2.			715 60	14,312 00	
Do.....	do.....	July 29, 1829.....	Vol. 7, p. 230, § 2.			5,724 77	114,495 40	
Do.....	For educational purposes, during the pleasure of the President.	September 20, 1828.....	Vol. 7, p. 318, § 2.	5,000 00				
Do.....	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.			1,008 99	20,179 80	
Do.....	Permanent provision for furnishing salt.	July 29, 1829.....	Vol. 7, p. 320, § 2.			156 54	3,130 80	
Do.....	Permanent provision for payment of money in lieu of tobacco, iron and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; Vol. 9, p. 855, § 10.			107 34	2,146 80	
Do.....	For interest on \$230,064.20, at 5 per cent.....	June 5 and 17, 1846.....	Vol. 9, p. 855, § 7.			11,503 21	230,064 20	
Pottawatomies of Huron.	Permanent annuities.....	November 17, 1808.....	Vol. 7, p. 106, § 2.			400 00	8,000 00	
Quapaws.....	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$1,060 for smith, &c.	Vol. 7, p. 425, § 3.	2,060 00				
Sacs and Foxes of Mississippi.	Permanent annuity.....	Treaty of November 3, 1804.....	Vol. 7, p. 85, § 3.			1,000 00	20,000 00	
Do.....	Interest on \$200,000, at 5 per cent.....	Treaty of October 21, 1837.....	Vol. 7, p. 541, § 2.			10,000 00	200,000 00	
Do.....	Interest on \$800,000, at 5 per cent.....	Treaty of October 21, 1842.....	Vol. 7, p. 596, § 2.			40,000 00	800,000 00	
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.....	Treaty of October 21, 1837.....	Vol. 7, p. 543, § 2.			7,870 00	157,400 00	

Do	For support of school	Treaty of March 6, 1861	Vol. 13, p. 1172, § 5	200 00		
Seminoles	Interest on \$500,000, eighth article of treaty of August 7, 1856.	\$25,000 annual annuity	Vol. 11, p. 702, § 8		25,000 00	500,000 00
Do	Interest on \$70,000, at 5 per cent	Support of schools, &c	Vol. 14, p. 757, § 3		3,590 00	70,000 00
Senecas	Permanent annuity	September 9 and 17, 1817	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4.		1,000 00	20,000 00
Do	Smith and smith-shop and miller, permanent.	February 28, 1831	Vol. 7, p. 349, § 4		1,660 00	33,200 00
Senecas of New York	Permanent annuities	February 19, 1841	Vol. 7, p. 349, § 4		6,000 00	120,000 00
Do	Interest on \$75,000, at 5 per cent	Act of June 27, 1846	Vol. 9, p. 35, § 2		3,750 00	75,000 00
Do	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do	Vol. 9, p. 35, § 3		2,152 50	43,050 00
Senecas and Shawnees	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4		1,000 00	20,000 00
Do	Support of smiths and smiths' shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060 00		
Shawnees	Permanent annuity for education	August 3, 1795; September 29, 1817.	Vol. 7, p. 51, § 4		3,000 00	60,000 00
Do	Interest on \$40,000, at 5 per cent	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3		2,000 00	40,000 00
Shoshones, western band.	Twenty installments of \$5,000 each, under the direction of the President.	Four installments to be appropriated.	Vol. 18, p. 690, § 7		20,000 00	
Shoshones, north-western band.	do	do	Vol. 13, p. 663, § 3		20,000 00	
Shoshones, Goship band.	Twenty installments of \$1,000 each, under direction of the President.	do	Vol. 13, p. 652, § 7		4,000 00	
Shoshones and Bannacks						
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Twenty installments due, estimated at \$11,500 each.	Vol. 15, p. 676, § 9		230,000 00	
Do	For the purchase of such articles as may be considered proper by the Secretary of the Interior.	One installment due, estimated	do		20,000 00	
Do	For pay of physician, carpenter, teacher, engineer, farmer and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Do	Blacksmith, and for iron and steel for shops	do	Vol. 15, p. 676, § 3	1,000 00		
Bannacks	For the purchase of clothing for men, women, and children, thirty installments.	Twenty installments due, estimated at \$6,937 each.	Vol. 15, p. 676, § 9		138,740 00	
Do	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000 00		
Six Nations of New York	Permanent annuities in clothing, &c	Treaty, November 11, 1794	Vol. 7, p. 64, § 6		4,500 00	90,000 00
Sioux, Sisseton, and Wahpeton of Lake Traverse and Devil's Lake.	Amount to be expended in such goods and other articles as the President may from time to time determine, \$800,000 in ten installments, per agreement February 19, 1867.	Three installments, of \$80,000 each, due.	Revised Treaties, p. 1051, § 2.		240,000 00	
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Twenty installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10		2,600,000 00	
Do	Blacksmith, and for iron and steel	Estimated	do	2,000 00		
Do	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming.	Twenty installments, of \$200,000 each, due; estimated.	do		4,000,000 00	
Do	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400 00		

Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations—Continued..

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay off the annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent, would produce per annum
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	Estimated	Vol. 19, p. 256, § 5.	\$1,100,000 00	.....	.....	.....
Tabeguache band of Utes.	Pay of blacksmith	do.....	Vol. 13, p. 675, § 10	720 00	.....	.....	.....
Tabeguache, Mualche, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith-shop.	do.....	Vol. 15, p. 621, § 9.	220 00	.....	.....	.....
Do	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do.....	Vol. 15, p. 622, § 15	7,800 00	.....	.....	.....
Do	Thirty installments of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Nineteen installments, each \$30,000, due.	Vol. 15, p. 622, § 11	.....	\$570,000 00	.....	.....
Do	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.	.....	Vol. 15, p. 622, § 12	30,000 00	.....	.....	.....
Winnebagoes	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; vol. 12, p. 628, § 4.	.....	.....	\$40,245 45	\$804,909 17
Do	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870	Vol. 16, p. 355, § 1.	.....	.....	3,917 02	78,340 41
Walpahpe tribe of Snakes.	Ten installments, second series, under the direction of the President.	Two installments, of \$1,200 each, due.	Vol. 14, p. 684, § 7	.....	2,400 00	.....	.....
Yankton tribe of Sioux.	Ten installments, of \$25,000 each, being third series, to be paid to them, or expended for their benefit.	Nine installments due, of \$25,000 each.	Vol. 11, p. 744, § 4	.....	225,000 00	.....	.....
Do	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of \$15,000 each, due.	do.....	.....	300,000 00	.....	.....
Total .....	.....	.....	.....	1,436,750 00	11,184,218 96	360,585 16	6,341,303 26

ABSTRACT REPORT OF THE SUPERINTENDENT OF THE UNITED
STATES COAST AND GEODETIC SURVEY.

ABSTRACT REPORT

OF THE

SUPERINTENDENT OF THE COAST AND GEODETIC SURVEY OF THE UNITED STATES.

OFFICE OF THE COAST AND GEODETIC SURVEY,
Washington, October 27, 1879.

SIR: I have the honor to present the following synopsis showing progress in the fiscal year ending June 30, 1879, in prosecuting the coast and geodetic survey of the United States. Details of the work will be given in my final report in December next. The operations of the year include hydrography of the coast of Maine from Petit Manan Light southward and westward to completed limits, and soundings in the eastern approaches to Mount Desert Island; drawings of prominent features of that island; soundings in Frenchman's Bay, near the Porcupine Islands; topography of those islands and of the shores of Skilling River, and of the shores of Union River Bay, near Ellsworth, Me.; topographical surveys of Long Island and Bartlett's Island; soundings in the approaches to Deer Isle, including parts of Jericho Bay and Placentia Bay, and in the approaches to Isle au Haut, developing there numerous ledges and also a ledge in Muscongus Bay; tidal observations at North Haven, in Penobscot Bay; geodetic observations at Gunstock Mount, Starr King Mount, and Mount Monadnock, in New Hampshire; light-houses at Portsmouth, N. H., and at Newburyport and Cape Ann, Mass., determined in position; reconnaissance for geodetic stations in Vermont; hydrography of the entrance and bar of Merrimac River, Massachusetts; inspection and verification of the harbor commissioner's survey of the upper harbor of Boston; sea currents observed and recorded at stations in the Gulf of Maine; examination for positions of aids to navigation along the coast of Massachusetts and Rhode Island; tidal observations in Buzzard's Bay and at Providence, R. I.; geodetic observations at Mount Prospect, N. Y.; hydrography of the vicinity of Block Island, including development of Southwest Ledge; positions examined of the aids to navigation along the coast of Connecticut and in Long Island Sound and Hudson River; the eastern part of Jamaica Bay surveyed and sounded; tidal observations at Sandy Hook, N. J., and at Governor's Island, New York Harbor; topography of the shores of the Hudson, near Peekskill; examination of the ground marks at triangulation points on the coast of New Jersey; geodetic observations at Pickles Mount and at Mount Horeb, in New Jersey; triangulation, topography, and hydrography, with special observations on the tides and currents of Delaware River, at Philadelphia, for the board of trade; hydrographic survey of the Delaware from Marcus Hook to New Castle, for the Light-House Board; geodetic observations connecting stations in Eastern Pennsylvania with points in Maryland; pendulum observations at stations in Pennsylvania; astronomical observations at Washington for determining the longitude of southern stations; magnetic declination, dip, and intensity determined as usual at Washington, D. C.; investigation of the oyster reefs in Tangier Sound, Pocomoke

Sound, and James River, Virginia; tidal observations at Old Point Comfort; detailed survey of the shores of James River continued in the vicinity of Richmond, Va.; geodetic observations at stations in West Virginia; geodetic level determined at points between Hagerstown, Md., and Athens, in Ohio; positions determined of life-saving stations on the coast of Virginia and North Carolina, for entry on engraved charts; in Albemarle and Pamlico Sounds, compilation of notes for the Coast Pilot; development of a harbor of refuge inside of Cape Lookout; coast of North Carolina sounded from Barren Inlet southward and westward to Cape Fear; topography of Smith's Island in the vicinity of that cape; longitude determined at a station in Statesville, N. C.; hydrography of the coast of South Carolina from Murrell's Inlet southward to the approaches of Winyah Bay, and sounding of the Sampit River above Georgetown, S. C.; topography of the shores of parts of Stono River and Wappo Creek near Charleston, S. C.; longitude determined at a station in Atlanta, Ga.; tidal observations at Fernandina, Fla.; triangulation and topography of Indian River, Florida, extended southward to Malabar Point, including the adjacent beach of the Atlantic; triangulation of the Gulf coast between Charlotte Harbor and Sarasota Bay; inshore hydrography of that vicinity; magnetic elements determined at Fernandina and Key West, Fla.; at Nassau (New Providence); at South Bemini; Salt Key Bank; Matanzas, Bahia Honda, Havana, and Cape San Antonio (Cuba); at Belize in British Honduras; and at Cozumel and Myeres, off Yucatan; geodetic observations at stations in Northern Alabama; currents observed and recorded at stations in the Gulf of Mexico off the mouth of the Mississippi; at New Orleans, records of the water-level; triangulation of the Mississippi between Donaldsonville and Iberville, between Natchez and Grand Gulf, between Vicksburg and Milliken's Bend, and from Bennett's Landing to Memphis; hydrography of the Mississippi River between Grand View Reach and Point Houmas; soundings in the mouths of Red River and the Atchafalaya, and also of the Bonnet Carré, Morganzia, Glascock, and Diamond Island Crevasse; inshore hydrography of the coast of Texas abreast of Matagorda peninsula; triangulation of Laguna Madre near the Rio Grande boundary; deep-sea soundings, serial temperature observations, and dredgings in the waters of the Caribbean Sea, and in passages between the Windward Islands; magnetic declination, dip, and intensity determined at San Antonio, Fort Worth, and Sherman, in Texas, and at Atoka and Eufaula, in Indian Territory.

On the Pacific coast of the United States the work of the year includes the geodetic connection, giving true positions of the Santa Barbara Islands, off the coast of California, and the detailed survey of Santa Catalina Island and San Clemente Island; also the hydrography of the approaches to those islands; inshore hydrography of the coast from Newport Bay to Point Vicente, and soundings in the southern approach to Santa Barbara channel; coast triangulation from Point Arguello northward to Point Sal, and topography of the coast of California in the vicinity of Point Purissima; hydrography of part of Suisun Bay and part of San Pablo Bay; soundings at the mouths of the Sacramento and San Joaquin Rivers; tidal observations at Saucelito, in San Francisco Bay; geodetic observations at Mount Lola, Cal.; detailed survey of the coast from Fisherman's Bay northward and westward to Haven's anchorage; extension northward of the main triangulation of the coast of California to the vicinity of Point Cabrillo; tidal records from the self-registering gauge at Honolulu, Sandwich Islands; triangulation of Columbia River, Oregon, extended upward to Willamette Slough; triangulation across the waters of Washington Sound in the vicinity of Point

Partridge, Wash. Ter.; hydrography of the southern part of Puget Sound, from Battery Point to Henderson's Inlet; survey of the shores of Hood's Canal between Point Gamble and Hazel Point; triangulation of Case's Inlet, Pickering Passage, Peale's Passage, Eld Inlet, and Totten's Inlet, connecting with Puget Sound; and topography of the shores of Carr's Inlet, Wash. Ter. Further material has been compiled for the Coast Pilot of Alaska, and illustrative of the meteorology of that Territory.

In localities between the Atlantic coast and the Pacific coast, geodetic work has been advanced by marking a base line near Louisville, Ky., and selecting adjacent points for triangulation; by geodetic observations near Lebanon, in Tennessee; selection of geodetic points between Athens and Columbus, Ohio, and in Indiana between Indianapolis and New Albany; in Illinois points have been selected to connect with the base line on American Bottom, and observations were recorded at Springfield for the magnetic declination, dip, and intensity. Further westward the operations of the year include magnetic observations at Madison, Wis., and geodetic work between that city and the Mississippi River; also in Missouri beyond completed stations near the Gasconade River; magnetic observations at Great Bend, Sargent, Humboldt, Emporia, and Dodge City, in Kansas; geodetic observations in Nevada and in Colorado; magnetic observations at Denver and North Pueblo, Fort Lyon, Colorado Springs, and Greeley, in Colorado; and at Salt Lake City, Castle Rock, and Ogden, in Utah; at Laramie City, Rock Creek, Creston, Point of Rocks, Cheyenne, Fort Steele, Green River, and Carter Station, in Wyoming Territory.

Office operations of the year include the reduction and discussion of all the field observations, preparation for issue of the records and results; the drawing of hydrographic charts from the original note-books, and of topographical and hydrographic maps on the several scales of reduction from originals, for publication; engraving, electrotyping, and printing of the same; and repairs of instruments used in the survey.

Tide tables of the principal ports of the United States for the year 1880 have been published; drawings for fifty-nine charts have been in progress, and of these twenty-eight were completed within the year, nine of which were photolithographed. In engraving, one hundred and forty-five plates have received additions, twelve chart-plates have been completed, and engraving is in progress on ten others begun within the year.

An aggregate of twenty-three thousand two hundred and thirteen copies of charts has been issued, and returns show by three-fold increase in sales a large demand for them; nine hundred and sixty-three copies of the annual reports have been distributed; calls have been met, as heretofore, for information relating to local topography and hydrography, tides, magnetic variations, geographical positions, heights, distances, directions, and other particulars contained in the office records.

The second volume of the Atlantic Coast Pilot (for navigation between Boston and New York) has been published, and also a second edition of part of the Coast Pilot for the Gulf of Maine. The third volume, nearly ready for the printer, will complete descriptions of the coast and sailing directions for navigating between Passamaquoddy Bay and Chesapeake entrance, and notes are now in hand for a fourth volume, to include the coast south of Cape Henry.

Respectfully submitted.

C. P. PATTERSON,

Superintendent U. S. Coast and Geodetic Survey.

Hon. JOHN SHERMAN,

Secretary of the Treasury.

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